SPECIAL LECTURE NUMBER.

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*** Notices to Subscribers and Contributors will be found on page ix.

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Current Topics.

Amendment of Trades Union Law.

THE LONG promised amendment to trades union law has at last appeared in the Trade Disputes and Trade Union Bill, which was tabled last Monday. The Government are to be commended for withholding their hand until the heat generated by the general strike has had time to abate. The temptation for hurried action was great, and no doubt such action would have been received with applause by all extreme sections of the community. In recent years we have seen too much hasty legislation, for which we are still paying ; and hasty legislation in the matter of trade unions and trade disputes must have made confusion worse confounded. It is too much to expect that the Bill will not raise fierce political strife, but with this we are not concerned. We conceive it to be our duty to place before our readers our own views on this Bill without regard to party consideration. From the purely legal point of view much can be said for it. It provides a much needed definition of what strikes are illegal and of the meaning of intimidation in connexion with labour disputes. Having made certain strikes illegal it is not inconsistent to penalize those who take part in them and to protect those who do not. The maximum penalties, £10 or three months' imprisonment, do not err on the side of severity. The question of interference with the political levy is different. It may be said that this is primarily a domestic question, to be decided by trade unionists themselves. But this view is surely superficial. It is a matter of public concern that an organisation should not assume that its members are willing to support any particular political party. If the present political levy is really voluntary there is no reason why it should be seriously affected by the Bill. The provisions of s. 3 restricting so-called peaceful persuasion must, if made effective, have a beneficial effect. On equitable principles we should like an amendment illegalising lock-outs directed against the community—though we think that a general or sympathetic lock-out is now practically impossible—moreover it may be pointed out with some truth that, as such a thing has never taken place, the need for legislation has not yet arisen. We should also like to see a clear definition of what is meant by the words "substantial portion of the community," in s. 1. It may be said that this can safely be left to the courts to decide in each case, but we think it desirable, where political questions may be involved, that Parliament should make its intentions abundantly clear. Although we have not yet had time to examine the Bill in every detail, we give it as our considered opinion that the principle of the Bill is sound, and that it deserves every support.

Too Hasty Conclusions?

THE CASE brought by Mrs. DE FREVILLE against Dr. A. V. DILL in respect of an alleged wrongful certificate of insanity reached a dramatic pause, if not conclusion, when Mr. Justice AVORY discharged the jury on the ground that they had made up their minds before they had heard all the evidence. As a coincidence, Mr. RATCLIFFE COUSINS, almost at the same time, announced as three men were placed in the dock that he intended to commit them for trial, a statement which elicited a very strong remonstrance from their counsel, who said that the magistrate should not have made up his mind until he had heard the defence. Ultimately the hearing was adjourned on the latter's insistence that the defence must at least be allowed to be placed before the court. The first case must be a disappointing one for the plaintiff and her advisers. who were deprived of a practically certain victory, and may consider that, if the judge had strongly cautioned, or at least given a word of warning to the jury before offering to accept their note, the fiasco would not have occurred. The general right of a judge to discharge a jury before verdict given (except, of course, on intimation of hopeless disagreement) was, so far as criminal cases was concerned, carefully and exhaustively considered in *R.* v. *Charlesworth*, 1861, 1 B. & S. 460. Its manifest possibility of abuse was illustrated in the trial of the Jesuits by Chief Justice SCROGGS and others, *temp.* CHARLES II, see Cockburn, C.J., at pp. 500-501. Lord HOLT is stated to have said that, in civil cases a juror can only be withdrawn (an equivalent of discharging the whole jury) by consent, see p. 502. In effect Mr. Justice AVORY appears to have discharged the jury for misconduct in arriving at their verdict before hearing all the evidence, and, whether he was right or wrong, he has given the advisers of both parties before him a very knotty legal problem to consider. Perhaps the nearest reported case on the facts is *Campbell* v. *The Hackney Furnishing Co. Ltd.*, 1906, 22 T.L.R. 318. There, in the County Court of Shoreditch, the jury, after hearing the plaintiff's case only, intimated that they had made up their minds in his favour for £50 damages. The judge then asked counsel for the defendants whether he would call any evidence. but he declined to do so in the circumstances, and, the judge summing up fully, the jury returned a verdict for half the damages they had previously assessed. The judge subsequently refusing a new trial to counsel for the defendant, the matter came before the Divisional Court, which held that the jury's behaviour was not necessarily such misconduct as to vitiate the trial, and counsel should have made the best of it, and tried to persuade the jury to alter their opinion. It was there held, however, that the judge's decision as to the jury's conduct was binding. In the case before Mr. RATCLIFFE

COUSINS, there has been no refusal to hear the witnesses for the defence, and, if, for example, overwhelmingly strong evidence of an alibi is given, the learned magistrate is in no way precluded from changing his mind. The general tendency is to withhold the defence, but in the event of an alibi being pleaded the late Lord HANNEN was of opinion that this should not be done: see 43 L.T.J. 1870, p. 367. On the whole, if magistrates intend to commit, it would seem at least more discreet to announce the fact *nisi*, so to speak, in case of very strong rebutting evidence to destroy that brought forward for the prosecution. And the criticism may perhaps be made of Mr. Justice AVORY that a judge should edge a jury away from a trap rather than watch them fall into it.

Other Jury Incidents.

IN *Miss Fay Marbe's Case* Mr. Justice HORRIDGE wrote down three questions which he left to the jury, and, on the answers being given, the second one had been marked with a "u." In answer to the judge's question, the foreman stated that the "u" stood for "unanimous." Since this answer was singled out in such a fashion, the inference might be made that the answers to the first and third questions were majority verdicts. The report is imperfect, but no objection appears to have been taken on behalf of the defendants who lost the action, so it may be supposed that there was some other explanation, probably that there was agreement from the first as to this particular question, the others requiring discussion. In any case, "when a verdict is delivered in the sight and hearing of all the jury without protest, their assent to it is conclusively inferred," see BANKES, L.J., in *Ellis* v. *Deheer*, 1922, 2 K.B. 113, at p. 118. In that case, a somewhat remarkable one, the jury returning to court found the box occupied by another, and the verdict was delivered by the foreman in such circumstances that some of the jury, standing in a passage, could not hear it. On the affidavits of such jurors that they did not hear the verdict, and did not assent to it, a new trial was ordered.

It is recorded that, in another case before Mr. Justice AVORY, a woman juror knitted throughout the hearing without protest from the bench. On the point of decorum some judges object to persons in court reading newspapers (counsel not engaged in a case can, of course, read any briefs they please), but no objection to knitting appears to have been made. The jury, however, have the very special duty of full attention to the case before the court, and the short issue as to the seemliness of knitting would be whether it detracts from, or is in any way incompatible with, such attention. Probably most women can knit and talk, some can play the piano and talk, and some individuals are reputed to be so gifted that they can write letters on different subjects with each hand simultaneously. If, then, a woman juror knitted with impunity, could her neighbour attend to his correspondence on the ground that, his eyes and ears being given to the case, the movement of his hand was merely automatic? The precedent appears somewhat dubious. Granted that the judge was satisfied that this particular juror was properly attending, his own attention must have become involved in the conclusion. A judge with a jury engaged in knitting, crochet, spirit writing, jigsaw puzzles, or other occupations claimed to be exclusively manual, might find he had hardly time to listen to counsel or witnesses for watching them.

Judges' "Trials" in the Court of Session.

AMONG OTHER matters dealt with in the elaborate report recently presented by the Royal Commission appointed to enquire into the constitution and jurisdiction of the Court of Session is that which relates to the picturesque but anachronistic procedure of each newly appointed judge having to undergo his "trials" before taking his seat on the bench. The "Lord Probationer," as the new appointee is termed, is required to hear a couple of cases in both the Outer and Inner Houses and report his opinion thereon to the members of the Court who may agree or disagree with his views, but have no power to reject him. At one time the Court sought to reject a nominee on the ground that his membership of the Faculty of Advocates was purely nominal, so nominal indeed that he had "not so much as a pin put up by the Faculty's gownkeepers, so small was his attendance." The victim, however, declined to accept this treatment, carried his case to the House of Lords, and succeeded in persuading that august tribunal that he was qualified to become a judge of the Court of Session. So keenly did the Crown resent the reflection cast upon its choice by the Scottish Court that it had an Act passed—10 Geo. I, c. 19—which, while it preserved the "trials," removed the Court's veto. What, it may be asked, has the Commission to say as to the continuance of the "trials"? Regarding them as for all practical purposes "an empty formality," it proposes their abolition while retaining the presentation to the whole Court of the new judge's commission, the public administration of the oaths, and his formal reception as a senator of the College of Justice. Reasonable as the proposal to abolish an antiquated and useless ceremony, embarrassing at times both to the Court and the newly appointed judge, may be, it is enough to make Sir WALTER SCOTT, who ever dreaded innovating hands being laid on old institutions, turn in his grave.

Arrest for being Drunk in Charge of a Mechanically-propelled Vehicle.

APART FROM the general power of arrest without warrant for or on suspicion of felony, or where a felony or breach of the peace is about to be committed, a police officer can arrest only where a statute expressly confers on him such power. The statute creating the offence of being drunk in charge of a mechanically-propelled vehicle does not confer this power, and the question arises what is the position of a police officer in this matter. Where the accused is "incapable of taking care of himself," he may be apprehended under s. 1 of the Licensing Act, 1902, "and dealt with according to law," which dealing with may take the form of a charge under s. 40 of the Criminal Justice Act, 1925. If he be not incapable but becomes abusive, or otherwise disorderly, when challenged, he may be apprehended and charged under s. 12 of the Licensing Act, 1872; but caution is necessary in dealing with such cases, for it has been well said that he is a poor policeman who cannot turn "a drunk" into "a drunk and disorderly." The same section gives power to arrest anyone drunk on any highway in charge of any carriage, but where this charge is neither preferred nor intended to be preferred it is doubtful whether this power of apprehension is in point; and in cases where there is no subsequent disorder and the accused is not helpless the police may be in a difficulty. The question concerns only the police and the accused. There is ample authority to show that once he is brought before a court that court can deal with the charge made against him, subject always to the granting of an adjournment if he be hampered in his defence; and of course if the laying of an information is demanded, the defendant is, under *Blake* v. *Beach*, 1876, 1 Ex. D. 320; 40 J.P. 326, 678, entitled to it. That case is sometimes erroneously taken as applying to one particular class of offence only, but if the judgments be read carefully, it will be found to govern all charges for summary offences. The difficulty for the police is a very real one, for if they cannot properly apprehend the accused, the alternative seems to be to leave him in charge of the car he cannot drive. The remedy seems to be to arrest and charge under s. 12 of the Licensing Act, 1872, and lay a subsequent information for a breach of s. 40 of the Criminal Justice Act, 1925.

Clause 9 of the Draft Road Traffic Bill purports to deal with the difficulty, but as it authorises apprehension only on the driver's refusal to give name and address or produce licence, the police officer will, if the clause become law in its present state, presumably have, in some cases, to allow the drunken driver to proceed and commit a fresh offence.

Death Duties.

By H. ARNOLD WOOLLEY, Solicitor.
(*Author of "A Handbook on the Death Duties."**)

IV.—(*Continued from p.* 239).

NEED FOR REFORM; INSTANCES OF HARDSHIP; SUGGESTIONS FOR REVISION OF PRESENT SYSTEM.

AMONGST the conclusions reached by the majority of the Colwyn Committee on National Debt and Taxation is one to the effect that the present method of taxing estates by the dual system of Estate Duty combined with Legacy or Succession Duty should be continued. This is a pity. The Committee also records its view that the burden of direct taxation is not so crushing as it is generally stated to be, a conclusion so completely and obviously out of accord with actualities that the value of the report is on that account alone much discounted. In view of the fact that the Committee admits that there are grave faults in the present Estate Duty law, and that the Death Duties are more damaging to thrift, and the attraction of capital to commercial uses than the income tax, and less equitable, it is astonishing to find that it advises the retention of the present system, or, at all events, advocates only a slight and inconsiderable modification of it. Considerations of justice are given second place to the demands of expediency, but probably expediency will be ill-served thereby. Evasions (legal or otherwise) are already having a serious effect on the yield of the duties, and unless something is done quickly to both lighten the burden and remove the various causes of injustice, the leakage will increase still further. The Estate Duty, when first introduced by the Finance Act, 1894, was levied on a comparatively light basis; the rates have now been increased many times over, and the original scheme is no longer suitable. Besides, the ingenuity of the Revenue officials has resulted in the Act being given a construction in many instances which was probably undreamed of by Parliament or the public in 1894. The effect of the system of "aggregation" and the iniquitous duty on the cesser of annuities were almost certainly not foreseen.

Estate Duty varies in rate according to the size of the deceased's own estate, and the size of all settled funds passing on his death. It completely ignores the fact that the whole estate may go to one person or, on the other hand, may have to be divided amongst fifty persons; that the tax is in fact a tax upon the successors, and that if it varies in rate according to size, the size to be looked at should be that of the succession taken by the successor who is so taxed, and not the size of benefits taken by other people. A testator leaves an estate of £110,000, which he divides between four children as follows; one-eighth each to A, B and C, and the remaining five-eighths to D. The rate of Estate Duty borne by each is 20 per cent. (they also pay legacy or Succession Duty at 1 per cent.), although A, B, and C take only £13,750 apiece, and D takes £68,750. It may be said that in this case the testator could have adjusted matters by leaving the children more equal shares, but the fact remains, that if there had been only one child of the marriage and the whole of £110,000 had gone to that child, the duties would have been exactly the same. Where moderate-sized estates have to be divided amongst a large number of dependants the payment of thousands of pounds for duties is a real and most harshly-felt burden. Every solicitor knows this.

The injustice is often still more glaring when settled funds pass on the death. The system of "Aggregation" was introduced by s. 4 of the Finance Act, 1894, which provides that for determining the rate of estate duty to be paid on any property passing on the death of a deceased all property so passing (with certain comparatively unimportant exceptions) in respect of which estate duty is leviable shall be aggregated so as to form one estate, and the duty shall be levied at the rate appropriate to the total value thereof. Now, suppose in the case quoted above, the testator had been tenant for life of a fund of £500,000, which under the terms of the settlement passed on his death to some relative in the collateral line (not to his children). His free estate of £110,000 would have to be "aggregated" with the £500,000, making £610,000, and the rate of estate duty would be 28 per cent. on the whole.

The unfortunate children would have to pay 28 per cent. instead of 20 per cent., because someone else had the good fortune to take a sum of £500,000! The testator had no control over the destination of the latter fund.

Take another case. A bequeaths a fund of £1,000 to his nephew B for life, and then to another nephew C. B is a very rich man, and when he dies the rate of estate duty payable on his own estate and on the £1,000 is 40 per cent. Simply because B is a millionaire C has £400 taken away from him for estate duty (and also 5 per cent. legacy duty on the balance). Is not this a travesty of justice?

It is clear that if we cannot escape from "aggregation" in general, it should at least be excluded in cases of spouse and issue where the deceased had no power to appoint the settled fund to his spouse or issue.

SINGLE DUTY SYSTEM.

If each successor were taxed, as is the case in some of the dominions and foreign countries, by a single duty graduated in rate both according to the size of the benefit derived on the death and to his relationship to the deceased, the above absurdities would disappear automatically.

In addition, the testator would be better able to make his dispositions, and the public would better realise the nature and extent of the tax.

Possibly this would be an argument against adoption, from the revenue officials' point of view.

It is also believed that the adoption of the suggested system would lead to less avoidance of duty on what may be termed psychological grounds. It is one thing for a rich man to know, as he now does, that 40 per cent. of his property will be seized by the State before any division is made amongst his beneficiaries, and another to be able to feel that the estate will be left intact until after division, and that each beneficiary will then pay duty at a rate appropriate to his benefit and his relationship.

One of the dangers of the present system is that, as pointed out in a previous article, pecuniary and specific legatees of personalty do not bear any part of the estate duty, which is payable out of the residuary estate. Consequently, when the rate of duty is raised, the whole extra burden falls upon the residuary legatees, and the writer has actually had several cases where the residuary legatees have from this cause lost either all, or nearly all, of what was intended for them. It would be easy to rejoin that the testator could have remade his will, but unfortunately many infirm or elderly persons are unable to take that course. And in any case it is not always practicable to suggest their doing so.

It should be made clear at once that the object of the above suggestion is not to lessen the total yield from the duties. Without doubt they are too heavy from the points of view of both equity and expediency, but that is a question for politicians to settle. The burden would simply be more fairly distributed. Of course, if estates are split up on the death and each part is taxed as a separate unit at the rates now in force, the yield would be reduced, but the loss could be met either by slightly increasing the rates of estate duty or by considerably increasing the rates of legacy and succession duty where the beneficiaries are other than the spouse or issue of the deceased. The latter alternative is probably the better one.

A considerable yield, too, could be got by taxing estates of up to £1,000 on a rather heavier scale. At present, estates of up to £300 *gross* bear 30s. duty, and up to £500 *gross* 50s. duty. Alternatively, the duty is 1 per cent. on the net value of the estate, if such does not exceed £500 and 2 per cent.

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if it does not exceed £1,000. Estates of up to £1,000 net bear no legacy duty and no succession duty, no matter who takes the property, and they are exempt from "aggregation."

Notice how this can result. A leaves £1,000 net estate and bequeaths all to a stranger in blood. B leaves £6,000 net and divides it between five children and a first cousin in equal shares. In the first case the legatee pays in all £20 duty. In the second case each child pays £40 duty and the first cousin pays nearly £140 duty! That is to say, although in each case the beneficiary nominally takes the same benefit, i.e., £1,000, the stranger gets off with £20 tax the children pay double as much, and the first cousin seven times as much! Why should not all estates bear legacy duty and succession duty if some have to do so?

It is not right that these estates should bear such a very small proportion of the burden whilst moderate and large estates are being so severely mulcted. It is calculated from figures published by the Revenue, that last year estates of £1,000 and under brought in about £300,000 duty out of a total of some £61,000,000. It is considered that at least a further £1,000,000 or even £2,000,000 could be equitably shifted on to these small estates from the larger ones. And the mere fact of the duty being lightened on the larger estates might, it is believed, result in actually more duty being forthcoming from them. It is the feeling of being victimised that leads to avoidance and evasion of the duties.

Again, if the deceased is domiciled abroad, no legacy duty is payable. This is perhaps defensible on grounds of policy when the beneficiaries are also domiciled abroad, but nothing can be said in its favour when the contrary is the case. Large sums must be lost to the revenue in this way.

But, on the other hand, it must not be thought that the writer favours the imposition of unduly large taxes on foreign investors in this country, for to his own knowledge several very large funds which had for many years been invested here have recently been driven abroad because the owners became alarmed at the tremendous exactions which would be made at death. The contention simply is that any beneficiaries who are domiciled, or even ordinarily resident, here should not be permitted to escape legacy duty merely through the fact that the deceased was domiciled abroad. Succession duty (where applicable) is payable as matters stand; it is a question of legacy duty only.

Better steps should be taken to stop evasions and frauds on the revenue as distinct from lawful avoidance. These must account for a considerable loss yearly, and the result is that honest persons have to bear more duty. One such step suggested is that the Scottish custom of annexing a list of the declared assets to the probate should be adopted in England. Another is that mere production of a death certificate only to prove title to joint holdings should be illegalised. Requirements such as these would necessarily add to the already great complexity of business life, but it is thought that some measures are called for.

Another most pressing reform is the extension of the relief now given in the case of "quick successions" in the case of land or a business to all forms of property. It is deplorable to see, as one often does, the greater part of a man's hardly won estate of quite moderate size taken in duties within a few years after his death, through deaths of successive owners. A dies worth £80,000, which he leaves to his widow for life, then to his son, who dies unmarried. The son leaves the property to a first cousin. The widow dies a year after A, followed a year later by the son, whereupon the cousin takes. The following is the minimum amount taken in duties before the cousin receives any benefit.

The rates of estate duty assumed are the lowest possible, because they assume that no other property whatever (an unlikely event) passes on each death beyond A's own free estate.

		£
On A's death,	Estate Duty—18% on £80,000 ..	14,400
	Legacy Duty .. .. (say)	100
On Widow's death.	Estate Duty—17% on £65,600 ..	11,152
	Legacy Duty—1% on £54,400 ..	544
On Son's death.	Estate Duty—15% on £54,400 ..	8,160
	Legacy Duty—10% on £46,240 ..	4,624
	Total duties ..	£38,980

It is submitted that taxation on this scale is nothing less than confiscation of private property in red-hot working order. On the largest estates the rate of estate duty is 40 per cent., so that little would be left of a very large estate in the circumstances outlined above.

It is submitted that the estate duty and legacy duty should in every case be payable by instalments spread over a period of years, in the same way that estate duty and succession duty on real estate is now payable, and that if the successor dies during the course of the period, the instalments not yet fallen due should cease to be payable.

Two reforms of rather less importance (they are two only out of many) that are called for are: (1) The dropping or drastic modification of the present system of taxation where annuities payable out of a testator's estate cease by the annuitant's death; and (2) The revision of the system of assessing succession duty on property subject to leases, under s. 20 of the Succession Duty Act, 1853. As to (1), sufficient has been said in the preceding articles, and as to (2), all that need be said is that on some estates where leases are periodically falling in, the family solicitors (aided by their surveyors and chartered accountants) are often engaged in preparing and settling and paying succession duty accounts half a century and more after the testator's death. Surely the devising of some method of making the assessment straight away and finishing with the business when an owner dies is not beyond the ingenuity of the Estate Duty Office.

The truth must be faced that the whole of the present death duty system needs turning inside out and upside down, and the sooner it is taken in hand the better from every possible angle. But when revision takes place, let us have draughtsmen who know the language and who can be relied upon to spare us verbal monstrosities of the kind of which s. 14 of the Finance Act, 1914, is a shining example.

ADDENDUM.

Since the above article was written, the report has appeared of *In re Freeman*, Court of Appeal, 20th December, 1926, and 17th January, 1927. It appears that if, owing to the raising of the rates of estate duty after a will has been made the residuary legatees suffer thereby, and the testator is prevented by mental infirmity from altering his will, the residuary legatees might make an application to the court under s. 171 of the Law of Property Act, 1925, to have a settlement made of the testator's property.

The Spanish Income Tax Bill.

THE Spanish Government has recently submitted for public consideration the text of a proposed Income Tax Act, together with an explanatory memorandum by M. CALVO SOTELO, of the Ministry of Finance. The memorandum contains an extremely able analysis of the theory of direct taxation, and gives many interesting sidelights on the fiscal policy of European countries.

The two characteristic types of income tax are, in M. SOTELO'S view, the English and the German, and he declares that the proposed Act is an attempt to strike a balance between these two extremes. The German system is to be condemned because of its excessive unification, the English because it is too involved, too full of "hairsplitting" distinctions,

and because it is not sufficiently comprehensive. This last defect may seem rather surprising to Englishmen apt to regard the tax as an all-embracing octopus, but it is true that we do not, in this country, tax purely capital increments, while at the same time we make no allowance for wasting assets. Under the Spanish system, the profits of a company are to include any appreciation in value of its assets, an allowance logically being made for any depreciation (Art. 78). Certainly the Bill is designed to cover as wide a field as possible, and it is not without reason that it is being viewed with some alarm by English people having interests in Spain.

Article 2 describes generally the persons to be subject to this taxation and the scope of their liability. An individual or a corporation resident in Spain is to be liable to taxation on the whole of their income wherever earned, non-residents only on so much as is produced in Spain. It is therefore important to consider what constitutes residence within the Act. Article 2 provides that an individual or a corporation domiciled in Spain is "resident" in Spain, and so is an individual who has lived there for at least twelve months prior to the tax year in question. In order to break a residence, there must be at least a year's continuous absence. It follows that an Englishman who has lived in Spain for a year and a day will be liable to pay Spanish income tax on the whole of his income, not merely on the part earned in or remitted to Spain. It might be doubted whether a company registered in England with a branch office in Spain could be said to be domiciled in Spain within Art. 2, and consequently whether it would be bound to pay on the whole of its profits or only on the profits of the branch. The doubt is not fully resolved by Art. 79, which provides that a company is liable to the tax, if it has in Spain a branch office or factory, or even an agency authorised to contract on its behalf; further, liability is incurred by having a selling or buying agency in Spain, even though that agency is itself separately taxable. It is not clear whether by "the tax" is meant "the tax on a resident," or "the tax on a non-resident," but the former appears the more probable construction. If so, an English company having a Spanish agent is liable to be taxed in his name on the whole of its profits, wherever earned, because it is under this Article to be deemed a resident. If this is the true construction, the liability is a very serious one.

Under Art. 80 Spanish companies carrying on business abroad are entitled to deduct from their returns profits earned and taxed abroad. No such relief is given to foreign companies carrying on business in Spain. But by Art. 104 the assessable value of income from abroad paid to residents in Spain is to be calculated in the manner directed by the Act as appropriate to the different classes of income, or if that is impossible the foreign assessment is to be accepted, and from this figure is to be deducted the amount paid thereon in taxes in the state of origin. Thus an Englishman in Spain who derives an income of £1,000 from shares in English companies, of which £250 is deducted at the source, to satisfy British income tax, will have to pay Spanish income tax on £750, assuming that the Spanish assessment would be £1,000. He will not be entitled to credit the tax paid in England against the tax payable in Spain. By Art. 110 British companies are entitled to rely on the provisions of the treaty concluded between this country and Spain on 7th August, 1926.

The assessments are all to be based on a declaration of income by the taxpayer, and provision is made for checking the returns. Companies who are taxed on the basis of their accounts must send with their declaration authenticated copies of their balance-sheets and reports, and of all resolutions as to the disposal of profits as well as a summary of their profit and loss account (Art. 17). All employers are bound to give a list of their employees and a full account of their salaries, gratuities or other remuneration (Art. 18). Similarly, landowners must on demand supply lists of tenants and the rents paid by them (Art. 19). But the most astonishing provision to an Englishman is one by which the General Taxation Committee, which will be the counterpart of our Somerset House, is given power to require banks, money-lenders, stockbrokers, agents and any other persons or bodies carrying on a banking business or managing property for others to communicate to them the names of their clients and other information which would enable the Committee to see whether the individuals concerned have paid the proper tax. We are not unaccustomed here to read complaints as to the degree of inquisition into private affairs exercised by the Inland Revenue authorities, but we have not yet arrived at the stage in which our bankers can be compelled to disclose the intimacies of our accounts. The value of publicity has, however, been relied upon in other European countries for many years past in order to stimulate the making of sufficient and indeed inflated returns, and throughout the Spanish Bill it is not unreasonable to see traces of a fear in the minds of its authors that there may be considerable difficulty in obtaining accurate returns. In his prefatory memorandum, M. Sotelo remarks that each taxpayer is an expert so far as his own business is concerned, and is therefore advantageously placed should he wish to deceive the non-specialist official. Perhaps the severity of the penalties for false returns may be traced to this suspicion. Starting from a maximum fine of 500 pesetas in the case of an ordinary default in making a return and passing through penalties up to three times the amount due, the culminating point is reached in Art. 42, which provides that in cases of obvious fraud the capital either in part or in whole, from which the undisclosed income is derived, may be confiscated. This is very properly termed an extraordinary penalty. As a reward for honest returns the names of those persons or companies making the biggest returns are to be published in a list of honour.

On the other hand, the officials are not to be allowed to have everything their own way, for taxpayers are given the right of representation on all the committees, central and local, which are to be responsible for the administration of the tax. Banks, chambers of commerce, professional institutions and trade unions are all to appoint representatives to serve on the Central Committee with the officials of the Ministry of Finance.

This brief sketch of some of the salient points of the Bill may serve to show that it is a real attempt to modernise the tax system of Spain, but in its present form the Bill imposes a liability on foreigners that calls for serious consideration, and it would not be surprising if representations were made to secure some modification.

Private Street Works.

By ALEXANDER MACMORRAN, M.A., K.C.

I.—(*Continued from p.* 261.)

Considerations of space make it impracticable to deal fully with the questions which arise as to the meaning of the expression "rack rent," especially in cases where there are intermediate lessors. And for the same reason it is impracticable to enter into full discussion of the cases which decide whether particular properties are capable of being let at a rack rent. One point in connection with the notice which has to be given to owners arises by reason of the requirement in the section that the owner shall do the necessary works within a time to be specified in the notice. It must be remembered that under the section the owners may, and in some cases do, execute the necessary works themselves, and it has been held, therefore, that a notice is bad which does not allow to the owner or owners sufficient time to execute the works (see as to this, *Bristol Corporation* v. *Sinnott*, 1918, 1 Ch. 62). Another important point arising on this part of the section is that the urban authority may require the works mentioned in the section to be done as often as necessity

arises unless and until the street has been declared to be a highway repairable by the inhabitants at large under statutory provisions which will be referred to later. See *Barry and Cadoxton L.B.* v. *Parry*, 1895, 2 Q.B. 110. But to this there is an exception, for it has been held that where a street has once been *sewered* to the satisfaction of the authority the owners cannot be required under the section to provide any other or different sewers. Thus in a case where a sewer had been laid in a street by private persons and had vested in the urban authority it was held that the authority could not require the owners to lay a new sewer. This was decided in the case of *Bonella* v. *Twickenham Local Board*, 18 Q.B.D. 577, and affirmed by the Court of Appeal, 20 Q.B.D. 63. That decision has been followed in many subsequent cases, and it may be laid down as a general rule that where a sewer has, in fact, existed in a street for a considerable time it will be deemed to have been made to the satisfaction of the urban authority unless they have taken steps to signify their dissatisfaction with it. In the words of A. L. SMITH, J., in the *Twickenham Case*: "If, after the lapse of a reasonable time after the vesting of sewers in a corporation, they have done nothing and expressed no view on the subject, it must be taken to be conclusive as a matter of fact that at the time the sewer was originally constructed they were satisfied with it for the purpose for which it was then used."

With regard to the works mentioned in the section other than works of sewering, it was decided that an urban authority, on making up a street, had no power to alter the respective widths of the carriageway and footway of the street, but must deal with the conditions as they found them (see *Robertson* v. *Mayor, &c., of Bristol*, 1900, 2 Q.B. 198. But the law on this point has been altered in cases where the urban authority have adopted s. 35 of the Public Health Act, 1925, which gives to an urban authority power to require a variation of the relative widths of the carriageway and footway or footways of a street, provided that no greater charge shall be imposed upon a frontager by reason of any such variation than could have been imposed in respect of a carriageway or footway of the width described for a new street of the same class by any bye-law or enactment in respect of the width of new streets which applied to the street when it was laid out, and any sum in excess of that charge is to be borne by the urban authority. But while an urban authority may have power under the section just mentioned to vary the relative widths of a carriageway and footway, they have no power to widen the street by taking into it land which never formed part of the street or had not been dedicated as part of the street.

Assuming that the land or premises fronting a street are such as could be let at a rack rent, the test of the liability of an owner depends upon whether he has a legal right of access to the street where it adjoins his property. On this point reference may be made to *Williams* v. *Wandsworth Board of Works*, 13 Q.B.D. 211. In that case the owner had a strip of land about 4 inches wide and 265 feet long abutting on the north side of the street. He had erected a boundary fence upon the land along its whole extent under a covenant to erect and for ever after maintain such a fence made with his vendor, who was the owner of the land adjoining the strip on the north side. It was held that he was the owner of the strip of land and, as such, liable for paving expenses. This was a case arising in the Metropolis, but it has been followed in regard to a street in an urban district. Section 150 provides that before giving the notice to the owners the urban authority shall cause plans and sections of the works intended to be executed and an estimate of the probable cost thereof to be made under the direction of their surveyor. Such plans, sections and estimate must be deposited in the office of the urban authority and be open at all reasonable hours for the inspection of all persons interested therein during the time specified in the notice. It further provides that a reference to such plans and sections in such notice shall be sufficient without requiring any copy of such plans and sections to be annexed to the notice. It has been held that the deposit of the plans is not a condition precedent to the recovery of the expenses from the owners, although in at least one case it appears to have been held that the deposit of plans is not merely directory, but is a condition precedent to the recovery of the expenses (see *Manchester Corporation* v. *Hampton*, 35 W.R. 334, 591). This decision does not appear to have been followed in more recent cases, and it may be assumed that the deposit of the plans is directory only. In this connexion it may be useful to refer to the decision of the House of Lords in *Acton Local Board* v. *Lewsey*, 11 A.C. 93, from which it appears that although the local authority must substantially execute the works in accordance with the notice if the owners make default in complying with the notice, they are not bound strictly to follow the terms of their own notice, but may vary the works to meet the necessities of the case.

(*To be continued.*)

The Landlord and Tenant Bill.

BY E. P. HEWITT, K.C., LL.D.

THE Landlord and Tenant Bill introduced by the Home Secretary is a comprehensive measure, which, if passed, will make fundamental alterations in the legal relations of landlord and tenant, so far at all events as business premises are concerned. The Bill is not in the nature of emergency legislation, but is intended to form part of the permanent law of the land; and in considering its effect the changes made by recent statutes in the law relating to agricultural tenancies should be borne in mind.

By these statutes (independently of the right of removing fixtures set up by the tenant) the customary tenant-right—under which compensation may be claimed in respect of unexhausted improvements to the land—has been greatly extended. The Agricultural Holdings Act, 1875, gave the tenant a right, upon certain conditions and in respect of certain improvements (to land or buildings), to claim compensation from the landlord at the end of the tenancy; and this right has been successively enlarged by later statutes. The Agricultural Holdings Act, 1906, s. 4, introduced, in respect of agricultural tenancies, the principle of compensation for unreasonable disturbance; and the section applied whether the tenancy was determined by notice to quit, or by the natural expiration of the term and the landlord refused to grant a renewal. This provision was, in substance, re-enacted by s. 11 of the Agricultural Holdings Act, 1908. The compensation was to cover the loss or expense directly attributable to the tenant's quitting the holding which he might unavoidably incur. But the right of the tenant to make a claim for disturbance under either of these Acts was qualified by a clause which made the right only applicable where the disturbance of the tenant by the landlord was "without good and sufficient cause, and for reasons inconsistent with good estate management." The Agriculture Act, 1920, went further than the earlier Acts, the provision in s. 10 for compensation for disturbance not being qualified by the words "without good and sufficient cause," etc.; and the consolidating statute, the Agricultural Holdings Act, 1923, contains in s. 12 provisions entitling the tenant of an agricultural holding (subject as therein mentioned) to claim compensation for disturbance, and such right (in the case of holdings coming within that section) is also not qualified by the words "without good and sufficient cause," etc., referred to above.

The new Bill proposes that the principle of compensation for improvements, and also (where trade or business goodwill is affected) for unnecessary disturbance, which has been already adopted in the case of agricultural tenancies, shall be

applied with modifications to non-agricultural holdings used for trade or business purposes. The principle, in one particular, is in fact extended by the new Bill, which (as will be seen later) proposes in certain cases to compel the landlord to grant a new lease.

The Bill, which comprises twenty clauses, is divided into three parts, of which Pt. I, comprising twelve clauses, is the most important. Section 12 defines the holdings to which Pt. I applies as any premises held under a lease, whether made before or after the Act, and used wholly or partly for carrying on a trade or business, and not being agricultural holdings within the Act of 1923. By s-s. (2) premises are not to be deemed to be used for a trade or business by reason of their being used for carrying on a profession, or by reason of the tenant sub-letting the premises as residential flats, whether or not the provision of meals or other service is undertaken; and where premises are used partly for purposes of a trade or business and partly for other purposes, Pt. I is to apply to improvements only so far as they relate to the trade or business.

The exclusion of the tenants of premises used for professional purposes from the benefits conferred by Pt. I may cause some disappointment. It is reasonable that the compensation given by cl. 4 (as mentioned below) in respect of goodwill should not apply where the premises are used for professional purposes, since the goodwill is personal and is not attached to the premises. But, so far as regards compensation for improvements, it is difficult to see why a distinction should be drawn between business and professional tenants.

By s. 1 the tenant of a holding to which Pt. I applies is to be entitled at the termination of the tenancy—if a claim is made not more than six months, nor less than three months before such termination—to compensation from his landlord "in respect of any improvement on his holding made by him or his predecessors in title which at the termination of the tenancy adds to the letting value." The compensation is not to exceed the capitalised value of the addition to the letting value which may be determined to be the direct result of the improvement. Questions as to the right to or amount of compensation are to be determined by the tribunal mentioned in Pt. III. The Act is to come into operation on the 30th September, 1927. Section 2 contains important qualifications on the right to claim compensation, by excluding improvements which the tenant was under an obligation to make in pursuance of a contract entered into for valuable consideration, and also improvements made before the commencement of the Act. Some disappointment will, no doubt, be caused by the provision that compensation cannot be claimed in respect of improvements made before the Act comes into operation.

Certain provisions for the landlord's protection are contained in s. 3, which requires a tenant who proposes to make an improvement to serve the landlord with notice of his intention, with a specification and plan of the proposed improvement. If the landlord, within three months after receipt of such notice serves the tenant with notice of objection, the tenant may apply to the tribunal, and the tribunal—if satisfied that the improvement will add to the letting value, and is reasonable and suitable to the holding, and will not diminish the value of other property of the landlord—may (after making such modifications, if any, in the specification and plan as the tribunal thinks fit) certify that the improvement is a proper one.

Where no notice of objection by the landlord is served, or where in spite of such notice the improvement is certified by the tribunal as proper, it is to be lawful for the tenant to execute the improvement, anything in the lease to the contrary notwithstanding. A tenant is not to be entitled to claim compensation for an improvement unless he has given notice under the section (s. 3), and (in case the landlord has given notice of objection) the improvement has been certified to be proper. It will be observed that under these provisions, where a tenant proposes to make an improvement (in respect of which if executed a heavy sum by way of compensation may have to be paid) the landlord may raise his objection, but such objection is liable to be over-ruled by the tribunal.

Clause 4 of the Bill proposes to make an important extension in the rights of a tenant by enabling compensation to be claimed in respect of *goodwill*. If a tenant makes a claim not more than eighteen nor less than six months before the termination of the tenancy, he is to be entitled on quitting the holding to compensation for goodwill, on satisfying the tribunal that by reason of the carrying on by him or his predecessors at the premises of a trade or business, goodwill has become attached to the premises, the benefit of which would enure to the landlord. Such compensation is not to exceed the capitalised value of what may be determined by the tribunal to be the addition to the letting value of the holding at the termination of the tenancy, as the direct result of the carrying on of the trade or business by the tenant. By s. 4 (1) (*b*) a tenant is not to be entitled to compensation for goodwill, if within one month after his claim is made the landlord serves notice on the tenant that he is willing to grant a renewal of the tenancy "at such rent and for such term as the tribunal may consider reasonable." The rent fixed by the tribunal in the event of such renewal is to be the "rent at which in the opinion of the tribunal a willing lessor would let to a willing lessee," having regard to the terms of the lease, but irrespective of any goodwill attached to the premises by reason of the tenant having carried on upon the premises a particular trade or business.

It will be observed that the goodwill in respect of which compensation can be claimed is only such goodwill as will remain attached to the premises after the tenant has quitted the same. The increase in the value of premises caused by an improvement is necessarily a matter of opinion upon which experts may hold widely different views. But it must be still more difficult to determine what additional value (if any) the premises possess by reason of a goodwill attached to the same as the direct result of the carrying on thereat of a trade or business by the tenant. The task of deciding these difficult questions, however, is one which the tribunal has to undertake.

Section 5 contains a provision, novel in English law, by which, under certain conditions, a lessor may be compelled to grant a new lease. Where a tenant alleges that the compensation which he is entitled to receive in respect of goodwill under s. 4 will not compensate him for the loss he will suffer if he removes to and carries on his trade or business in other premises, he may serve the landlord with a notice requiring a new lease to be granted; and the tribunal, if it considers that the grant of a new tenancy is in the circumstances reasonable, may "order the grant of a new tenancy for such period (being a term of years absolute) and on such terms as the tribunal may determine to be proper." The grant of a new lease is not to be deemed reasonable unless the tenant proves that he is a suitable tenant, and that such compensation as he is entitled to under s. 4 would not compensate him for his loss in removal, or if the landlord proves that the premises are required for occupation by himself, or by a son or daughter of his over eighteen, or by some person *bonâ fide* residing with him, or that he intends to pull down or remodel the premises, or requires vacant possession to carry out a scheme of development.

Section 5 (5) contains the important provision that the tribunal shall not order the grant of a new lease if the landlord offers as an alternative thereto to sell to the tenant "the landlord's interest in the premises *at such price as the tribunal may determine*, and the duration of the landlord's interest is in the opinion of the tribunal adequate." Under this clause as framed, it would appear to be insufficient for the landlord to offer to sell at a price named—a price which the tribunal may afterwards determine to be fair—but the offer

must be to sell "at such price as the tribunal may determine," without knowing in advance what such price may be.

The expression "landlord" in s. 5 is to include a superior landlord; but an order for a new lease is not to be binding on a superior landlord unless the tribunal is satisfied that notice of the application to the tribunal has been served on him and that he had an opportunity of appearing before the tribunal.

Section 6 applies the compensation provisions of the Act to cases where there are mesne landlords; any mesne landlord who has paid or is liable to pay compensation under Pt. I is to be entitled at the end of his term to compensation from his immediate landlord in like manner as if he had himself made the improvement or created the goodwill. But a mesne landlord is unable to claim unless he has served on his immediate superior landlord copies of all documents relating to proposed improvements or claims which have been sent to him under the Act.

Section 7 prohibits contracting out. Section 10 provides that s. 20 of the Agricultural Holdings Act, 1923 (which relates to charges in respect of money paid for compensation) as set out and modified in the 1st Sched. to the present Bill, shall apply to the case of money paid for compensation under Pt. I.

By s. 11 (2) the satisfaction of a claim for compensation for an improvement or goodwill under the Act is to be included amongst the purposes for which a tenant for life, trustee for sale, or personal representative, may raise money under s. 71 of the Settled Land Act, 1925.

The Moneylenders Bill.

By The Hon. DOUGALL MESTON, of Lincoln's Inn

(*Joint Author of "The Law Relating to Moneylenders."*)*

II.

Moneylenders and the Law.

The next important alteration in the law, proposed by the Moneylenders Bill of this Session, is in connexion with the rate of interest and incidental charges made on loans. It appears that once more the Legislature is of opinion that a restriction upon the rate of interest is desirable. In this connexion it is important to remember that any attempt to restrict the rate of interest in the past has given rise to evasion and has never achieved the purpose for which it was designed. However, it is hoped in the interest of borrowers that the new attempt to restrict the rate of interest will meet with more success than in the past. At present there is absolutely no restriction upon the rate of interest which a moneylender may charge upon a loan, but a borrower may apply to the court for relief under s. 1 of the Moneylenders Act, 1900, on the ground that the interest charged in respect of the sum actually lent is excessive, or that the amounts charged for expenses, inquiries, fines, bonus, premium, renewals or any other charges are excessive, or that, in either case, the transaction is harsh and unconscionable, or is otherwise such that a Court of Equity would give relief. In the above connexion it must be remembered that interest *per se* may be so excessive as to entitle the borrower to relief, but, in the great majority of cases, the interest is ont so excessive as in itself to vitiate the transaction. In such cases, while the rate of interest is usually the predominating factor to be taken into consideration, all the circumstances attending the transaction, such as the risk run by the moneylender, the time allowed for repayment of the loan, and the pecuniary position of the borrower, are all matters for the consideration of the court, and will influence the tribunal in deciding whether the transaction impugned is harsh and unconscionable or is otherwise such that a Court of Equity would give relief.

*The Solicitors' Law Stationery Society, Ltd., price 12s. 6d. net.

But it is now provided by the Moneylenders Act, 1927, s. 9 (1), that "Where in any proceedings in respect of money lent by a moneylender after the commencement of this Act or in respect of any agreement or security made or taken after the commencement of this Act in respect of money lent either before or after the commencement of this Act, it is found that the interest charged exceeds the rate of *forty-eight per cent. per annum*, or the corresponding rate in respect of any other period, the court shall, unless the contrary is proved, presume for the purposes of section one of the Moneylenders Act, 1900, that the interest charged is excessive and that the transaction is harsh and unconscionable, but this provision shall be made without prejudice to the powers of the court under that section where the court is satisfied that the interest charged, although not exceeding forty-eight per cent. per annum, is excessive." From the foregoing it will be observed that where the rate of interest charged on the loan exceeds 48 per cent. per annum there is a presumption that the interest is excessive, and that the transaction is harsh and unconscionable, and *primâ facie* the borrower will be entitled to a reduction of the rate. But this presumption is rebuttable. In other words, where the rate of interest charged on the loan exceeds 48 per cent. per annum, the onus is shifted on to the moneylender to prove that the rate is fair and equitable, having regard to all the circumstances of the case. At present the onus of proof in all cases is upon the borrower to satisfy the court that the rate of interest is excessive. Of course, in future, where the rate does not exceed 48 per cent. per annum the onus of proof will still lie on the borrower as previously. Another very salutary provision introduced by the new Bill is in connexion with compound interest and defaults. The Moneylenders Act, 1927, s. 6, provides that: "Subject as hereinafter provided any contract made after the commencement of this Act for the loan of money by a moneylender shall be void in so far as it provides directly or indirectly for the payment of compound interest, or for the rate or amount of interest being increased by reason of any default in the payment of sums due under the contract: Provided that provision may be made by any such contract, that if default is made in the payment upon the due date of any sum payable to the moneylender under the contract, whether in respect of principal or interest, the moneylender shall be entitled to charge simple interest on that sum from the date of the default until the sum is paid, at a rate not exceeding the rate payable in respect of the principal apart from any default." The foregoing provisions will come as a boon to the unfortunate borrower who makes default in meeting his obligations. At present the usual default clause which is inserted in moneylending transactions provides that upon the borrower making default in payment of any instalment payable under the loan the *whole* amount remaining unpaid shall become due and payable forthwith. The result of such a default clause coming into operation at an early stage, e.g., failure having been made in the payment of the second instalment where the loan is repayable by six instalments, is to raise the rate of interest to the most unconscionable degree. The moneylender, however, does not usually enforce the default clause, except in the last resort, but prefers to charge compound interest on the instalment, or instalments, in respect of which the borrower is in default until such instalment, or instalments are duly paid. In future, however, the moneylender will only be entitled to charge *simple* interest on the amount in respect of which default shall have been made until such amount is paid, and the rate of simple interest chargeable must not exceed the rate payable in respect of the principal amount advanced by him to the borrower. Another very important restriction imposed by the new Bill will prohibit the charging of preliminary expenses by a moneylender. In this respect the Moneylenders Act, 1927, s. 11, provides that: "Any agreement between a moneylender and a borrower or intending borrower for the payment by the borrower or intending borrower to the moneylender of any sum on account of costs,

charges, or expenses incidental to, or relating to the negotiations for, or the granting of the loan or proposed loan shall be void, and if any sum is paid to a moneylender by a borrower or intending borrower, as for or on account of any such costs, charges or expenses, that sum shall be recoverable as a debt due to the borrower or intending borrower, or, in the event of the loan being completed, shall, if not so recovered, be set off against the amount actually lent, and that amount shall be deemed to be reduced accordingly." It should be noted that the foregoing provisions relate only to charging preliminary expenses, i.e., those expenses "incidental to or relating to the *negotiations* for or the granting of the loan or proposed loan," but they do not cover the charges which are invariably made in connexion with granting a renewal of a loan.

The form in which moneylenders' contracts must be stated is clearly defined by the new Bill. Section 5 of the Moneylenders Act, 1927, provides, in terms, that a note or memorandum in writing of the contract must be made and signed personally by every party to be charged. Such note or memorandum must contain all the terms of the contract, including the date on which the loan is made, the amount of principal, and the rate per cent. per annum of interest charged. Where the interest is not expressed in terms of a rate, the moneylender must insert in the note or memorandum a statement showing the rate per cent. per annum as calculated in accordance with the provisions of the 1st Sched. to the Moneylenders Act, 1927, and failure to do so will render the moneylender liable to a penalty of £20. By s. 15 (1) of the Moneylenders Act, 1927, the expression "interest" includes any amount, by whatsoever name called, in excess of the principal, paid or payable to a moneylender in consideration of or otherwise in respect of a loan. The method of appropriating amounts to principal and interest respectively is laid down by s. 15 (2) of the Moneylenders Act, 1927, which enacts that "Where by a contract for the loan of money by a moneylender the interest charged on the loan is not expressed in terms of a rate, any amount paid or payable to the moneylender under the contract shall be appropriated to principal and interest in the proportion that the principal bears to the total amount of the interest, and the rate per cent. per annum represented by the interest charged as calculated in accordance with the provisions of the First Schedule to this Act shall be deemed to be the rate of interest charged on the loan."

In connexion with the questions of the rate of interest and the making of other charges in regard to the loan, it will be convenient to consider another very important limitation which it is proposed to impose upon moneylenders in future. This relates to the limitation of time for bringing proceedings in respect of money lent. The Moneylenders Act, 1927, s. 12 (1), provides that "No proceedings shall lie for *the recovery by a moneylender* of any money lent by him after the commencement of this Act or of any interest in respect thereof or for the enforcement of any agreement made or security taken after the commencement of this Act in respect of any loan made by him, unless the proceedings are commenced before the expiration of twelve months from the date on which the cause of action accrued: Provided that—(*a*) if during the period of twelve months aforesaid or at any time within any subsequent period during which proceedings may by virtue of this proviso be brought, the debtor acknowledges in writing the amount due and gives a written undertaking to the moneylender to pay that amount, proceedings for the recovery of the amount due may be brought at any time within a period of twelve months from the date of the acknowledgment and undertaking; (*b*) the time limited by the foregoing provisions of this section for the commencement of proceedings shall not begin to run in respect of any payments from time to time becoming due to a moneylender under a contract for the loan of money until a cause of action accrues in respect of the last payment becoming due under the contract." It is most important to emphasise the fact that the foregoing limitation of time (i.e., twelve months from the date when the action accrues or the date of the borrower's acknowledgment or undertaking) only runs against the moneylender and does not in any way interfere with the borrower's right of action. Although a borrower is not likely to claim relief under a transaction in respect of which the moneylender's right of action is barred, the borrower may, nevertheless, desire to recover a security which is in the hands of the moneylender. The borrower may seek to recover such security at any time, i.e., the period of limitation does not affect him, but in such a case it will be interesting to see whether the court, acting on the rule that "He who seeks Equity must do Equity," will only compel the moneylender (whose right of action is statute barred) to hand over the security on the terms that the borrower repays the amount of the principal which he owed to the moneylender when the latter's right of action became barred? In the foregoing respects it is also important to keep in mind the provisions of s-s. (*b*) of s. 12 (1) aforesaid, which state that the period of limitation shall not begin to run in respect of any payments from time to time becoming due to a moneylender until a cause of action accrues in respect of the *last payment* becoming due under the contract. Thus, where a borrower obtains a loan of £100 from a moneylender in return for a promissory note for £144 payable by twelve equal monthly instalments, the period of limitation will not begin to run against the moneylender until the twelve months have expired—the last instalment being due at the end of twelve months from the date on which the promissory note was signed—and, therefore, the fact that the borrower has, for example, made default after the second month, does not compel the moneylender to bring his action for the recovery of his money within twelve months of such default. The period of limitation will only begin to run from the date on which the last instalment *should have* been paid under the contract of loan.

A Conveyancer's Diary.

Section 16 of the L.P.A., 1925—*continued.*

Reference has already been made to the provision of the L.P.A., 1925, s. 16, the effect of which is to make personal representatives accountable for all death duties becoming leviable or payable on the death of a deceased person in respect of land (including settled land) devolving upon them. A correspondent has suggested (p. 227, *supra*), several points of practical difficulty in the application of this section.

The most difficult question seems to be this: How is a personal representative to protect himself from liability for such duty as may remain or become payable after he has assented to the vesting of the land in the person entitled to it.

The answer given in the Acts to this question is that the personal representative should take the precautions which are reasonably necessary to ensure the payment of the duties. If they take such precautions they can then rely upon the provisions of s-s. (6) of s. 16, which enacts that nothing in Pt. I of the L.P.A., 1925, is to "impose on a personal representative, as such, any liability for payment of duty in excess of the assets (including land) vested in him . . . which may for the time being be available in his hands . . . for the payment of the duty, or which would have been so available but for his . . . own neglect or default . . ."

It may be pointed out that where "(1) a settlement is created by the will of an estate owner dying after 1925, or (2) on the death of a tenant for life or statutory owner in whom settled land was vested and the land remains settled land, the personal representative in whom such land becomes vested can, when conveying the land to the person entitled thereto, by deed reserve to himself a term of years absolute in the land conveyed upon trusts for indemnifying himself against any unpaid death duties in respect of the land conveyed or any interest

therein, and any interest and costs in respect of such duties": S.L.A., 1925, s. 8 (6). It seems, however, that this is a reserve power to be held *in terrorem* and not to be generally adopted. Resort should be had to it only where a tenant for life, for example, insists on the execution of a vesting instrument in his favour before other reasonable arrangements are made for the discharge of the duty.

What constitute "reasonable arrangements" for this purpose?

(1) Where settled land is vested in the S.L.A. trustees as special representatives, they may obtain the direction of the tenant for life to earmark capital money subject to the same limitations for the payment of the duties.

(2) Where personal representatives put a beneficiary in possession before assent under Ad. of E.A., 1925, s. 36 (10), they will retain the title deeds and the legal estate, and thus, in effect, secure themselves.

(3) Where assent is made to a specific devise, duties on which are payable by instalments, it is suggested that if no other arrangement (such as a charge) is made, and the beneficiary calls for an assent, that the personal representative should retain the title deeds to the property as a security for the due discharge of the duties. Or it may be well for the personal representative to notify the Inland Revenue Office of his intention to execute an assent and require them to protect themselves by the registration of a land charge in respect of their claim to duties under L.C.A., 1925, s. 10, Class D (i).

If the devisee executes a mortgage for raising the duties and further instalments, this would obviously be a reasonable method of providing for them. The Inland Revenue could not in such a case complain of the assent having been made.

Stamps on Compensation Agreements.

An important point relating to stamps on compensation agreements in respect of the extinguishment of manorial incidents, under L.P.A., 1922, was recently raised in the House of Commons by Major G. M. Kindersley, member for North Herts.

Major Kindersley asked the Secretary of the Treasury:—

"Whether he is aware that whereas the Law of Property (Amendment)* Act, 1922, Section 139 (1) provides that, for facilitating the extinguishment of manorial incidents, the agreement, if made within five years after 31st December, 1925, shall not be chargeable with any stamp duties, the Inland Revenue Authorities are claiming payment of stamp duty in respect of such agreements where they do not purport to deal with any extraneous matter which would attract stamp duty; that hardship and confusion is being caused by such action; and whether he will give instructions that this practice shall cease."

The reply given was as follows:—

"I do not find that any claim has been made by the Inland Revenue authorities for stamp duty on compensation agreements relating to the extinguishment of manorial incidents, which under the provisions of Section 139 (1) (vii) of the Law of Property Act, 1922, are not chargeable with stamp duty. There are, however, certain rights preserved by the 12th Schedule to that Act, including mineral and sporting rights, which under the Act are not manorial incidents, but may by agreement be treated as manorial incidents and extinguished. Such agreements, I am advised, are distinct from the agreements referred to in Section 139 (1) (vii), and are properly chargeable with stamp duty."

We understand that this question arises out of a claim made by the Inland Revenue that stamp duty is payable in respect of compensation agreements in the following circumstances:—

(*a*) Where part of the lord's compensation is attributable to minerals, *ad valorem* stamp duty is payable upon such part. If that part is of negligible value the duty will be assessed as on a value not exceeding £5.

(*b*) In cases where the tenant grants certain rights in respect of minerals which are reserved below 200 feet from the surface the compensation agreements attract a duty of ten shillings as an exchange, the counterpart being stamped five shillings.

(*c*) Where all minerals are released by the tenant to the lord with working powers, the compensation agreement bears a fixed conveyance duty of ten shillings.

It seems that this claim is based on the view that such rights and franchises as are reserved to the lord by the Act are not strictly manorial incidents, and that, where these rights are extinguished by a compensation agreement, the agreement operates as a separate conveyance of those rights.

If this view is correct it will certainly be necessary to devise some means, either by inserting in compensation agreements a declaration as to the value of those rights, or otherwise, to ensure that the correct duty is paid, and to enable the Inland Revenue authorities to assess the value of those rights.

Is this view correct? We are convinced that it is wrong.

The Law of Property Act, 1922, s. 138 (12) provides as follows:—

"The lord and the tenant or other persons authorised to effect a compensation agreement may in writing agree that any right of the lord which is preserved by the 12th Schedule to this Act, shall be treated as a manorial incident and be extinguished as if it were a manorial incident saved by Part V of this Act, or that there shall be granted to the lord as compensation or as part of the compensation for the extinguishment of manorial incidents, any estate or right of the tenant or any right of way or other easement in or over the land affected for more effectually winning or carrying away any mines or minerals under the land, including any right to let down the surface.

"Provided that, where any such agreement relates to mines or minerals, the consideration for the estate or right shall be determined by agreement and not otherwise, and any such agreement for the extinguishment of the right of the lord in or to any mines and minerals shall, subject to the provisions of the agreement operate as a conveyance to the tenant of such right notwithstanding that the agreement may not be under seal."

The effect of s. 139 (vii) exempting compensation agreements from stamp duty has already been noted.

It is common knowledge that this exemption was given, with the consent of the Inland Revenue authorities, to encourage early extinguishment of manorial incidents.

Yet the construction placed on s. 139 (vii) by the Inland Revenue authorities must in many cases tend to delay extinguishment. For it introduces an unfair inequality of treatment between mineral property and non-mineral property or property in which the minerals have not yet been proved. Compensation agreements relating to the former being liable to stamp duty while those relating to the latter not being so liable.

But this is not our only objection. We strongly contend that the Inland Revenue's claim cannot be supported on grounds of general construction of the Act.

In most cases the title to the minerals was vested in the lord, but he could not work them without the consent of the tenant, who had possession and whose surface rights would have been affected by the working. The tenant, though in possession, could not work them, for he was not entitled to commit waste.

One of the main objects of the L.P.A., 1922, was to facilitate the working of the minerals by securing that, either the surface owner should have them and be entitled to work them, or that the lord should retain them and at the same time acquire

*This is a mistake in the parliamentary report, and should read "The Law of Property Act, 1922," and the period during which freedom from stamp duty is given by L.P. Act, 1922, s. 131 (vii) is ten years not five.

such rights over the land as would enable him to work them, though the surface might be let down.

It is a matter of common knowledge that in mineral districts the value of the surface is generally of small account when the mining rights are taken into consideration; indeed, the measure of value of the land to the lord or the tenant will be governed by the value of the mining rights. Where workable minerals are not known to exist, a transaction which vests the minerals, if any, in the surface owner, is merely a matter of simplification of title, though none the less expedient.

It seems clear from a general study of the Act of 1922 that compensation agreements were intended to prevent conflict between the rights of lord and tenant, and this applies to mineral as well as other rights; a policy which is carried still further by the Mines (Working Facilities and Support) Acts.

All this is part of the enfranchisement of which the extinguishment of manorial incidents is to be the last act. Interests allowed to be included in compensation agreements are to be treated for all purposes, not merely as between the parties, as manorial incidents.

On this footing the Inland Revenue would find it difficult to argue that the provision exempting an agreement from stamp duty did not apply merely because the parties elected to make use of the machinery provided by the Act for including minerals in the transaction.

Do the Inland Revenue claim duty in respect of the lord's sporting and fishing rights, or of his franchises, if these are included in the agreement? If not, surely this is a case of a distinction without a difference.

The intention of the Legislature is not always clear, but we cannot see that the distinctions sought to be made by the Inland Revenue have any solid justification.

We have already dealt with this subject on p. 50, *supra*, but we make no apology for returning to it and will do so again if necessary.

Landlord and Tenant Notebook.

Covenant to keep Ornamental Waters in Good Order and Condition.

The construction of a covenant in a lease to keep "pleasure grounds in good condition," was considered by Mr. Justice Eve recently in *Horlick* v. *Scully*. There a mansion house and grounds had been demised, the lease containing a covenant by the lessee to keep the "pleasure grounds," which included ornamental waters, in "good order and condition." The lessor alleged that there had been a breach of the covenant and contended that, in order to comply with the terms thereof, it was necessary for the lessee to cleanse the lakes from mud, which the lessee objected to do on the ground that the removing of the mud would be in the nature of a structural repair which did not come within the terms of the above covenant, that covenant requiring the lessee merely to keep the pleasure grounds in "good order and condition." From the evidence, it appeared that a depth of water to the extent of 2 feet 6 inches above the mud was necessary and sufficient to keep the fishing in good order and condition.

Mr. Justice Eve held that in its application to the ornamental waters and lakes the covenant to keep in proper order and condition imposed on the lessee merely an obligation to arrest any injurious element, as, for example, weeds which rendered the lakes out of order, but it did not impose on him the further obligation of cleansing out the lakes entirely, and inasmuch as it appeared from the evidence that the lakes would be in good order and condition if the mud was removed merely to a depth of 2 feet 6 inches from the surface of the water, the lessee was only obliged to remove the mud to that extent.

Earlier Decisions.

The above decision of Mr. Justice Eve appears, however, to be at variance with earlier decisions, such as *Bird* v. *Elwes*, 1868, L.R. 3 Ex. 225, and *Dashwood* v. *Magniac*, 1891, 3 Ch. 306.

In *Bird* v. *Elwes*, the lessor agreed to keep the demised premises in repair. On the demised premises was a piece of ornamental water in which, during the tenancy, an accumulation of mud caused at one spot a public nuisance and at another spot a nuisance to the lessee and elsewhere choked up the stream. The lessee having been summoned under the Nuisance Removal Act, 1855, in respect of the public nuisance, employed a contractor to cleanse the whole stream, and subsequently sought to recover the whole amount of the expenditure from the lessor, contending that the latter was liable for the cleansing of the ornamental water under the covenant to keep in proper order and condition. It was held, however, that the lessor was not liable under the covenant in question.

Kelly, C.B., said in his judgment (*ib.*, at p. 230): "The plaintiff puts his claim on a clause in the agreement of demise by which the landlord undertakes to keep the premises in repair, and he contends that under these words the landlord was bound to keep the ornamental water in good and substantial repair, and committed a breach of his agreement in allowing the mud to accumulate. We are all of opinion that this is not the meaning of the contract. It could at the utmost only apply so far as to bind the landlord to do such repairs as, for instance, might be required to prevent the sluice from bursting, and the water from going over its banks, and flooding the neighbouring land; but it cannot bind him to cleanse the stream."

Again, Channell, B., said (*ib.*, at p. 231): "The words relied on do not cast on the landlord the duty of cleansing the water. The only way of arguing the point would be to say that certain things to be done about the premises were excepted and thrown upon the tenant, and that the landlord was bound to do the rest; but this argument cannot prevail."

The principle of *Bird* v. *Elwes* was followed in *Dashwood* v. *Magniac*. In that case a testator had directed and declared that every person who from time to time became entitled to the actual possession or to the receipt of the rents and profits of his estate should keep the mansion house . . . and the outbuildings, park, grounds, fences, gates and appurtenances thereto belonging, in good and substantial repair, order and condition. On the death of the tenant for life under the above will, the next tenant for life and remaindermen under the uses of the will brought an action against the executors of the deceased tenant for life to make the latter's estate liable, on the ground, *inter alia*, of neglect, in allowing an ornamental lake near the mansion house to get into foul condition. Chitty, J., held, however, that there was no obligation on the deceased tenant for life, under the terms of the above will to cleanse the lake.

Dashwood v. *Magniac* would not appear, however, to be a very satisfactory decision on the point, since Chitty, J., appears to have construed the covenant with reference to the testamentary intentions of the testator to be gathered from the whole will.

Thus, at p. 338 of the report the learned judge says: "Now, recurring to the declaration in the will, it is observable that the lake is not mentioned, much less is anything said about cleansing and scouring it. Had it been the intention of the testator that his widow and the other persons that might succeed her . . . should have been placed under a liability of that kind involving a heavy expenditure one would have expected that his will would have contained some definite directions on the subject. In contrast with the silence on this point, there stands the express directions on the fence and the gates."

It is to be noted, however, that Chitty, J., goes on to refer and to approve of the decision of *Bird* v. *Elwes*.

Another reason may be advanced for not placing much reliance on *Dashwood* v. *Magniac* as far as it deals with the point in question. If the judgment of Chitty, J., is examined, it will be found that the learned judge is, at p. 335 of the report, testing the extent of the obligation with reference to the condition of the lake at the death of the testator. "The obligation," said the learned judge (*ib.*, at pp. 335, 336), "was not to *put* the property described . . . into a good state and condition, but to *keep* it in a good condition *which must be held to mean a good condition, regard being had to its state and condition generally at the testator's death.* Even in a demise of a house, a covenant to keep it in repair is held to have a reference to its age and condition generally at the time of its demise. The state of the lake at the testator's death must be taken into consideration."

It is submitted that the general statement of the law by Mr. Justice Chitty in the above case was erroneous, since a covenant to "keep" premises in a good state and condition involves the obligation, if the premises are not in such condition at the time of the demise, not merely to "keep" them in such condition, but also to "put" them in such condition, for it would be impossible in such a case to "keep" premises in the condition in which they are required to be kept, without first putting them into that condition, cf. per Fletcher Moulton, J., in *Lurcott* v. *Wakely*, 1911, 1 K.B., at pp. 916, 917. It may therefore be said that if Mr. Justice Chitty was under an erroneous impression as to the extent of the general obligation, he was equally under an erroneous impression as to the extent of the particular obligation in question. Whatever criticism may be levelled against *Dashwood* v. *Magniac*, however, there is still the decision in *Bird* v. *Elwes* to the clear effect that a covenant to keep ornamental waters in proper order and condition does not involve an obligation on the covenantor to cleanse the ornamental water.

How this decision, which was apparently not cited to the court in *Horlick* v. *Scully*, can be reconciled with that case, it is difficult to see.

Correspondence.

Publication of "Points in Practice."

Sir,—Referring to Messrs. Cozens-Hardy & Jewson's letter in your issue of Saturday last with your invitation for an expression of opinion from other subscribers, we very strongly support the suggestion that the "Points in Practice" should be published in one volume. The new Law of Property Acts have thrown a most heavy burden upon conveyancing solicitors, especially the elder ones who have to unlearn a great deal of their old knowledge, and your "Points in Practice" is of enormous assistance to them in dealing with the many difficulties that occur in a conveyancing practice.

Yours faithfully,

Newport, 5th April. HORNBY & BAKER JONES.

"Points in Practice."

Sir,—I am sure many of us would welcome the publication of these in one volume.

Personally we should be glad to have a copy.

Yours,

Bristol, 5th April. FUSSELL, BOUTFLOWER & RICHARDSON, AND HUNT, CASTLE & CO.

Copyholds.

Sir,—It will be interesting to have your opinion as to the possibility of a tenant of new enfranchised copyholds escaping payment of compensation on the ground that the lord cannot delimit the lands in question.

When copyholds have been allotted under an inclosure award with a map, identification is simple, but apart from allotted lands, it would be no exaggeration to say that (in this part of the country) neither the lords nor the tenants could delimit more than 25 per cent. of the copyholds enfranchised by the Act of 1922.

A landowner of 500 acres may have, say, 50 acres of (late) copyhold, in twenty-five pieces varying from one half to five acres, of which possibly ten acres can be identified and the remainder is somewhere within the boundaries of the 500 acres, but no one knows where.

If the landowner pays compensation in respect of the ten acres can he snap his fingers at the lord in respect of the remaining forty acres?

Yours, &c.,

Norwich, 4th April. ERNEST J. WATSON.

Reviews.

Town Planning in Scotland. By W. F. WHYTE, solicitor, Clerk to the District Committee of the Middle Ward of Lanarkshire. 1927. Hodge & Co., Edinburgh and Glasgow. Price 1s.

In fifty-nine numbered clauses on thirty-five pages Mr. Whyte has summarised the Town Planning (Scotland) Act, 1925, and the regulations thereunder. This Act is for all practical purposes the same as the English Act of the same year, and the pamphlet will be found by English as well as Scottish readers to contain a useful epitome, conveniently arranged under headings, of town planning procedure, and the wise advice it includes is as applicable in England as in Scotland. At the end is a two-page time-table of the various steps that have to be taken. There is no index or table of contents, and there are no references to sections of Acts or regulations, or to cases. We have found one important omission, the restriction upon acquiring commons, etc., contained in Part II of the 3rd Sched. to the Act. For one shilling, however, the work is excellent value.

Books Received.

The Bombay Law Journal. Vol. IV, No. 10. March, 1927. Maneck Printing Press, Anand Niras, Tribhuran-road, Bombay 4. R. 1.8 per copy.

Town Planning in Scotland. Town Planning explained: Its scope and objects, and the procedure to be followed in preparing schemes. W. E. WHYTE (Solicitor, Hamilton). pp. 36. William Hodge & Co., Ltd., Edinburgh and Glasgow. 1s. net.

Chronological Table and Index of Statutes covering the Legislation to 31st December, 1926. 9½ x 6. 42nd edition. Vol. I: Chronological Table of all the Statutes. Medium 8vo, 820 pp. Vol. II: Index to the Statutes in Force. 1764 pp. H.M. Stationery Office. Vol. I, 21s. net, Vol. II, 55s. net.

Key & Elphinstone's Compendium of Precedents in Conveyancing. 12th edition. Vol. 2, Part II. F. T. MAW, B.A., LL.B., and H. W. RENSHAW, B.A., LL.B. Medium 8vo. pp. xxiii to cxxxvii and 1088, with Index. Sweet and Maxwell Limited. Complete in two volumes £5 15s. 6d. net.

The Law Quarterly Review. Vol. XLIII, No. 170. April, 1927. Stevens & Sons Limited. 6s. net. W. P. H.

POINTS IN PRACTICE.

Questions from Registered Annual Subscribers are invited and will be answered by some of the most eminent authorities of the day. All questions should be addressed to—The Assistant Editor, "The Solicitors' Journal," 94-97, Fetter Lane, E.C.4, be typewritten on one side of the paper only, and be in triplicate. Each copy to contain the name and address of the Subscriber. To meet the convenience of Subscribers, in matters requiring urgent attention, answers will be forwarded by post if a stamped addressed envelope is enclosed.

SETTLED LAND—DEATH OF TENANT FOR LIFE—SPECIAL REPRESENTATIVES—TITLE BY SOLE REPRESENTATIVE.

735. *Q.* A by his will appointed B, C, D and E executors and trustees thereof, and devised his freehold estate Blackacre to B for life, and after B's death, upon trust for sale, and to divide the proceeds amongst the children of B, and if B should leave no child, then testator devised Blackacre to E for life, and after her death, upon trust for sale, and to divide the proceeds among the children of E. B died childless in March 1926. E died a spinster in October, 1926, and was the last surviving trustee under A's will. E left a will appointing F her sole executor.

(1) Do you consider that a purchaser may safely take a title from F alone, as the special personal representative of B, or should F appoint another S.L.A. trustee and both take out the limited grant?

(2) See *re Hopkinson*, 1922, 1 Ch. 65, on the point of the trust for sale. It would appear that E was entitled to a vesting deed, but apparently this does not affect the position. Do you agree?

A. It is assumed that A died and that his estate had been administered or assent made to the devisee before 1926. In that case the legal estate in the land vested on 1st January, 1926, in the tenant for life, B: L.P.A., 1925, 1st Sched., Pt. II, paras. 3, 5, 6 (*c*). Representation to B's estate must be applied for and the legal estate will, on a grant being obtained, be vested in such representatives. Under Ad. of E.A., 1925, s. 22 (1) though not under Jud. A., 1925, s. 162 (1) it is the person who was S.L.A. trustee at the time of B's death who should apply for registration. As E was then the S.L.A. trustee, this is impossible. In the circumstances F had better signify his unwillingness to act, and representation be applied for by the general representatives of B, who can, it seems, then (See "A Conveyancer's Diary," 19th February, Case IV) sell or assent in writing to the vesting of property in the person entitled after E, who can then make title. The answers given are:—

(1) Assuming that Ad. of E.A., 1925, s. 24 (1) authorises sale of land which has ceased on death of tenant for life to be settled land, a purchaser may safely take a title from a sole personal representative acting as such.

(2) The legal estate was not vested in E and her right to a vesting deed did not affect the position.

MORTGAGE OF LEASEHOLDS BY SUB-DEMISE—SALE—NOMINAL REVERSION.

736. *Q.* By a mortgage in 1881, leasehold property held for a term of ninety-nine years, was devised to a building society "for all the residue of the said term (except the last day thereof) at the rent of a peppercorn upon trust to secure the repayment of the (principal and interest as therein mentioned)" but the said mortgage contained no declaration of trust as to the nominal reversion. In 1897 the building society sold the property under the mortgage for the residue of the term except the last day. The vendor who is a mortgagee under a mortgage made in 1900 for the term granted by the lease less the last three days, has contracted to sell the whole term of the lease. We are acting for a purchaser of the property, and have raised a requisition that the vendor has not shown title to the whole term granted by the lease. The vendor's solicitors contend that under s. 89 of the L.P.A., 1925, the vendor can sell the head term. Is this correct?

A. The Conveyancing Act, 1881, came into force in 1882 (s. 1 (2)) consequently the statutory provisions regulating the powers of sale in the 1881 mortgage were those contained in Lord Cranworth's Act, 1860. By s. 15 of that Act, a mortgagee could convey all the mortgagor's interest to a purchaser (therein differing from the Conveyancing Act, 1881, s. 21 (1) but resembling the L.P.A., 1925, s. 89 (1). In *re Solomon and Meagher's Contract*, 1889 ,40 C.D. 508, it was held that, for pre-1882 mortgages, the powers given by Lord Cranworth's Act survived. Consequently the building society could have conveyed the entire lease to their purchaser in 1897. Since, however, they do not appear to have done so, their purchaser only got the lease less the day, and that is all the vendor can here convey in exercise of the power of sale in the 1900 deed, even praying in aid the L.P.A., 1925, s. 89 (1). The present purchaser's contention therefore prevails.

SETTLED LAND—DEATH OF TENANT FOR LIFE INTESTATE—NO S.L.A., 1925 TRUSTEES—SALE—PROCEDURE.

737. *Q.* By his will A gave certain lands to his wife B for life, with remainder between his six children at twenty-one. The bequest was direct without the intervention of trustees, and A appointed C his executor. He did not appoint him trustee, but gave him powers of maintenance accumulation, etc. A died and C proved his will. C died intestate, and D took out administration. D then purported to appoint E as trustee of A's will, and declared that the settled land vested in E. This, of course, he could not do, but E has acted ever since. On 1st January, 1926, B apparently was tenant for life, with remainder to the six children, as what used to be tenants in common. B has now died intestate, and leaving no estate, no vesting deed or assent was made to her. The children who are all over twenty-one and who all act in harmony, wish to sell the land. It is desired to avoid going to court if possible. E will do whatever is wished that he can do. If more than half the children join in appointing trustees to hold on the statutory trusts will that make a good title, or must two of them administer to B? If they do so administer, must they proceed to vest the property in themselves as statutory trusts. Is it necessary to take any notice of E?

A. On 1st January, 1926, the legal estate in fee vested in B by virtue of the L.P.A., 1925, 1st Sched. Pt. II, paras 3 and 6 (*c*). On her death intestate it vested in the Probate judge under the A.E.A., 1925, s. 9. To divest him, letters of administration must be granted to one or more persons under the J.A., 1925, s. 162. Probably the Probate authorities will require such person or persons to take a full grant. But, whether so or not, when once the grant has gone, the administrator or administrators can give good title on sale, see *Hewson* v. *Shelley*, 1914, 2 Ch. 13, and the L.P.A., 1925, 1st Sched., Pt. IV, para. 2. In respect of their duties to their beneficiaries, however, they will be safer if they obtain their written direction to sell. E does not appear to have any *locus standi*.

CHARITY—SALE OF LAND OF—CONSENT OF COMMISSIONERS—EXEMPTION—CHARITABLE TRUSTS ACT, 1853, s. 62.

738. *Q.* In April, 1904, by a voluntary conveyance, a mission hall was conveyed to trustees upon trust (*inter alia*) "to sell and to apply the moneys arising from such sale for such purposes as the trustees might in their uncontrolled discretion deem to be conducive to the advancement of the

work of God," and in the said deed (known as "the model deed") were contained powers of appointment of new trustees, management, meetings of trustees, etc., and a schedule of doctrines to be held by them, and by a deed poll of even date the said trustees agreed to form themselves into a trust under the name of The —— Evangelization Trust, and to accept properties and gifts of money for the purposes contemplated by this trust and to apply the same "in whatever manner the trustees might think proper for the spreading of the Gospel." Any sums accruing from rents of properties and buildings or other sources, *whether the same should be capital money or income*, after meeting the trustees' expenses should be applied in furtherance of the objects of the trust, and all properties taken over by the trustees should be held upon the trust of the model deed. Both deeds were duly enrolled.

In June, 1904; by a voluntary conveyance, another mission hall, which for some years previously had been used for Sunday school work, was conveyed to the trustees "upon such and the same trusts and to and for such and the same ends intents and purposes and with and subject to the same powers and provisions (in such manner as if the same were therein repeated but made applicable to the said premises thereinbefore expressed to be thereby conveyed) as were expressed declared contained or referred to in and by the said model deed." This deed too was enrolled.

In 1925 notice to treat was served by the local authority under an improvement scheme, and after negotiation between the trustees and the district valuer the local authority purchased the building referred to in the last paragraph, and the conveyance was duly executed and the purchase money paid to the trustees.

The local authority then applied for registration of the title, but the chief registrar declined to register without the consent of the Charity Commissioners to the sale, and on reference to the Commissioners they replied that it was a sale requiring their authorisation and that their certificate could not be given until the trustees had applied for an order authorising the sale of the property upon terms of adequate advantage to the trust.

Though as far as could be ascertained no rates had even been paid in respect of the building, it does not appear that it was ever registered as a place for religious worship, in which case it would have been exempt from their jurisdiction under s. 62 of the Charitable Trusts Act, 1853. On behalf of the trustees, the footnote on p. 882, vol. III, of the new edition of "Prideaux" was quoted, but the Commissioners replied that to secure exemption under s. 62 it was necessary that a building should be both registered as a place of meeting for religious worship and *bona fide* used as such, and in so far as the note in question was inconsistent with this, it could not be regarded as a correct statement of the practice of the Commissioners. The registration and the user should be subsisting at the time of sale (in this case only the user was so subsisting) and the burden of proof that a charity was within the exemption of s. 62 was upon those who alleged it: *Re Clergy Orphan Corporation*, 1894; *re Gilchrist Trust*, 1895.

The trustees submitted in reply that the premises did not form an "endowment" as in *Attorney-General and Mathieson*, 1907, but the proceeds of sale were available as "income" as in *Re Harding and Welsh Calvinistic Methodist Trust*, and that this trust seemed to be similar to that on which *Re Wesleyan Methodist Chapel*, 78 L.J. Ch. 414, was decided.

The cases of *Finnis to Forbes*, 53 L.J. Ch. 140; *Wood Green Gospel Hall*, 78 L.J. Ch. 193; and *Re Sheffield Corporation*, 72 L.J. Ch. 71, were not quoted to the Commissioners, though, as the trustees would seem to be entitled as those "absolutely entitled" under s. 69, Lands Clauses Consolidation Act, 1845, to be paid the proceeds of sale without the consent of the Commissioners, it is difficult to see how their consent to a sale could be required in the case of a compulsory sale.

Mr. Withers' articles on "Mixed Charities" seem to show how awkward and unfathomable is s. 62 of the Charitable Trusts Act, 1853. I should be glad of your opinion:—

(1) Whether, in view of this sale being a compulsory one, the consent of the Commissioners is necessary.

(2) Whether such consent would have been required if the sale had not been a compulsory one, notwithstanding that the premises were not registered as a place of religious worship, in view of the decisions in *Attorney-General, Re Mathieson, Re Harding* and *Welsh Calvinistic Methodist Trust*, and *Re Wesleyan Methodist Chapel*.

(3) Whether in future conveyances a declaration therein to the effect that in case of a sale the trustees could "hold the proceeds as income for the general purposes of the trust in aid of general subscriptions to their funds" would exclude the jurisdiction of the Commissioners in the case of premises unregistered for religious worship.

(4) Whether the attention of the editor of "Prideaux" should be called to the observations of the Commissioners on his footnote on p. 882 of Vol. III.

A. (1) The fact that the sale was a compulsory one did not oust the jurisdiction of the Commissioners if otherwise existing, and one of the leading cases on s. 62, *supra*, namely, *Re Clergy Orphan Corporation*, 1894, 3 Ch. 145, arose on a compulsory sale to a statutory body.

(2) The opinion given must be subject to the reservation that without a careful perusal of the trust deed, its foundations may be insecure. Some relevant data are also absent, e.g., whether in fact voluntary subscriptions were received after the date of the trust deed, and before the notice to treat (as to the importance of this, see *re Child Villiers' Application*, 1922, 1 Ch. 394). Subject as above, the issue whether the charity can be treated as a "mixed" charity in respect of the exemption of this land will depend on whether the proceeds of sale can be used as income (*A.-G.* v. *Mathieson*, 1907, 2 Ch. 383, was expressly decided on this point). On the case stated, there is nothing to forbid the trustees taking this course, and they have the widest discretion. *Re Harding*, quoted above, was to the same effect, and followed very shortly afterwards in *re Parry & Horton's Contract*, 1905, 49 Sol. J. 500. The advisers of the Commissioners do not appear to have been directing their attention to s. 62 as a whole, but only to that portion as to buildings registered for religious worship.

(3) Presumably this refers to conveyances to the charity, and, if the donors are content, the words would displace the application of *A.-G.* v. *Mathieson, supra*, and the exemption would last so long as voluntary subscriptions were being received.

BUSINESS NAMES ACT TEST CASE.

The Industrial World, Limited, of Cockspur Street, S.W., were summoned at Bow Street Police Court recently, before Mr. Graham Campbell, for failing to have the names of the directors printed on their business notepaper, as required by the Registration of Business Names Act, 1916 and the Companies (Particulars of Directors) Act, 1917.

Sir Travers Humphreys, for the Board of Trade, said that this was a test case, and had been brought merely to obtain the ruling of the court on a point which had never been the subject of any decision. Every company registered since the passing of the Companies (Particulars of Directors) Act, 1917, was required to have printed on their business letters, etc. the full names of their partners or directors. In the present case the names of the two directors appeared on the company's notepaper, but there was nothing to show that they were directors. They were merely described respectively as general manager and editor, and the question was whether this was sufficient compliance with the Act. It was submitted that the directors' names should be shown as directors.

The magistrate held that an offence had been committed, and dismissed the summons on payment of £10 10s. costs.

Later, upon an intimation that the company wished to have the matter legally argued, the magistrate agreed to withdraw his decision, and adjourned the summons.

UNIVERSITY COLLEGE.

RHODES LECTURES:

"The Judicial Committee of the Privy Council and Unity of Law in the Empire."

By Professor J. H. MORGAN, K.C.

LECTURE No. 3.—(*Continued from page* 272.)

The Right Hon. Viscount SUMNER, G.C.B., P.C., presided at the third Rhodes Lecture, at University College, on Friday, March the 18th.

I will not attempt to-night—it would take too long—to enter into the nice questions which arise as to the position of the Crown in a federal dominion. The Privy Council's reports are full of them. Speaking generally, all land in Canada is, even as in the United States and Australia and in all other federal systems, the property of the constituent provinces or states, or to speak more strictly, it is, in the language of Lord Watson in the *St. Catherine's Milling Co. Case*, vested in the Crown, but the right to its beneficial use is appropriated to the provinces. The Dominion of Canada itself has the beneficial use, the equitable ownership if you like, only of such lands as the provinces have conveyed to it—the "railway belt" for example. Such a grant, once made, will carry with it all the incidental rights arising out of territorial ownership, the right, for example, of riparian owners over fishing in non-tidal waters *ad medium filium*. To the provinces also belong escheats, and royalties, whether territorial royalties such as mining royalties or *bona vacantia*. So, too, the beds of rivers, other than tidal rivers, belong to the provinces or the inhabitants thereof, and with them the fishing rights. I will not attempt to go into all the nice points which have arisen, as between the Dominion of Canada on the one hand and the provinces on the other, as to their respective rights over fishing in tidal waters and fishing in non-tidal rivers—a question complicated by the statutory powers given to the Dominion under the Constitution; but their settlement by the Privy Council in a series of cases which may now be regarded as closing the controversy, is an admirable example of how skilfully their lordships have created a kind of *modus vivendi* between the one party or parties and the other, by the application of the principles of our common law to such matters laid down by the House of Lords in *Malcolmson* v. *O'Dea*.

If I had the time, and you, at this hour, the inclination, I might take you with me into many fields of constitutional law, still partially unexplored by the English courts, in which the Privy Council has taken a survey. For example, the nice question as to what are the limits to be set to declaratory judgments against the Crown, how you are to delimit the boundaries which divide them from petition of right, and when and on what occasions a plaintiff can, in an action for a declaration, bring the Crown in the person of the Attorney-General before the courts. There are three extremely interesting cases from Canada on that point—the *Electrical Development Company Case*, the *Eastern Trust Company Case*, and the *Esquimault Railway Company Case*, of which I will, in this lecture, say nothing more than this—namely, that the decisions of their lordships in all these cases exhibit a healthy bias in favour of the rights of the subject where the Crown is concerned.

I have said that the effect of Privy Council decisions is to invest Dominion and colonial governments with prerogatives commensurate with their legislative authority, and with the executive powers delegated to the Governor by his commission. What are the limits to these prerogatives? Well, there is one limitation which should be sufficiently obvious. No Dominion is invested with the prerogative to declare peace and war. If it were, they would be sovereign states, and there would be an end of the British Empire. When General Smuts, in an unhappy moment, spoke some years ago of the Dominions having the right to declare war and peace, he was speaking—I am sure without intending it—the language of secession. An empire, one part of which might be neutral at the same time as another part was belligerent, is an impossible conception—impossible in law and unrealisable in fact. In a group of very important cases decided during the years 1914–1920 by the High Court of Australia, the principle that it is for the King to declare peace and war was emphatically recognised. As Mr. Justice Isaacs puts it in the *Welsbach Light Company Case*, "No doubt the supreme power of creating a state of war or peace for the whole Empire resides in His Majesty in his right of his whole Empire and *does not reside* in His Majesty in right of Australia or of any one of his overseas Dominions." There can be no doubt of that. But once we are at war, then the legislative powers of the Dominions undergo a surprising transformation—their ambit is enlarged. Why? How? Because, as the Privy Council laid down in the case of Canada in *The Fort Francis Pulp Company Case*, involving the validity of Canadian war legislation, every Dominion parliament has an implied power, for the safety of the Dominion as a whole, to deal with a sufficiently great emergency. That was indeed a case of a Dominion War Measures Act trenching upon the rights of the Canadian Provinces. But I venture to think—the point has never been decided—that their lordships would take the same liberal view if it came to a question of the relaxation, in time of war, of the limitation in virtue of which a dominion cannot legislate extra-territorially. Let me illustrate what I mean from certain cases which came, during the war, before the High Court of Australia and the Supreme Court of New Zealand. The latter Dominion enacted a Conscription Act, compelling New Zealanders to be called up for service overseas to fight by the side of the mother country. It occurred to an ingenious conscientious objector that there is this rule of law that a Dominion cannot legislate extra-territorially, and the Conscription Act was challenged by him as *ultra vires* on this ground. The same point was raised about the same time in Australia, because, although Australia did not adopt conscription, she did legislate with regard to the recruiting of troops overseas, in particular by making it a penal offence for disaffected persons to circulate statements calculated to prejudice such recruiting. And here, too, a sedition-monger in this case, like the conscientious objector in the other case, challenged the statute as *ultra vires* and on the same ground. The courts of the two Dominions decided against both plaintiffs in almost identical language. They pointed out that in the one case, New Zealand, the Dominion has conferred on it by its constitutive power to make laws "for the *peace*" of the Dominion, in the other, Australia, that it is invested with what is called "the defence power," and then, to quote Mr. Justice Barton, they proceeded to say: "Cases are conceivable—indeed will probably arise—in which the country must necessarily be defended *beyond its boundaries* in other words, extra-territorially, and in which effective defence would be quite impossible unless its forces were sent beyond the seas." That is the language of common sense. And I think—I say it subject to correction from Lord Sumner

—that the Privy Council would have taken the same view in a similar case. There has never been anything pedantic, rigid, or obstructive in their lordships' application of the extra-territorial limitation.

There is one other aspect of the prerogatives in the Dominions that I can do no more than glance at—in any case its implications, though of profound importance, are more political than legal. I refer to the prerogative in foreign relations, in other words, the exercise of the treaty-making power. All treaties are made by and in the name of the Crown. Now, as you all know, the Dominions are claiming the right—which was, in fact, conceded to them at the last Imperial Conference—to make their own treaties and have their own diplomatic representatives abroad; nay, more, there are hints in the Imperial Conference Report—which I am more inclined to call a *lex imperfecta* than anything so conclusive as a law, and like all purely political formulas, the whole trouble will arise when attempts are made to apply it—there are limits, I say, to a claim on the part of the Dominions directly to advise the King, instead of approaching him through the Secretary of State for Foreign Affairs or the Secretary of State for the Dominions. I see great dangers there. Supposing two Dominions give conflicting advice to the King—I deliberately leave on one side a conflict of advice between the *British* Government and a Dominion government. Well, then, you are casting on the King a most unconstitutional duty, and one extremely embarrassing to his royal person, namely, to act by himself, and, if there is one principle which is more deeply rooted in our constitution, and, indeed, in the Dominion constitutions, it is that the King cannot act alone—he must always act through responsible Ministers. There is a danger—I do no more than indicate it. I am comforted by one fact, and it is this: It is now a settled principle that practically all treaties, other than treaties of peace, treaties, for example, such as maritime conventions, postal conventions, and the like, do not bind the Dominions without their own consent—particularly so when the treaty involves legislation to give effect to it. Now, the result is that, as in the case of the pre-war Anglo-Japanese Treaty, adopting the principle of most-favoured-nation treatment of the nationals of the contracting parties in each other's territories, the assent of Canada, for example, to the treaty is (I should say was) reserved. Such assent she subsequently gave, and she then proceeded to give legislative effect in Canada to her assent by enacting a statute embodying the terms of the treaty. Now that treaty entitled the Japanese nationals to equal rights with Europeans, as to participation in trade, industry, commerce, and all the rest of it, when resident in Canada. It deeply offended the Canadian province of British Columbia, where anti-Asiatic feeling runs as high as in California, and the Legislature of the Province by provincial statutes, Orders in Council, and all the rest of it, sought, in defiance of the treaty, in other words of the Dominion Statute adopting and enacting it, to discriminate against Japanese. Japanese labour was not to be employed in felling timber, in driving tunnels, in constructing sewers. The Dominion challenged all this legislation as *ultra vires*, conflicting as it did with the power of the Dominion under s. 132 of the British North American Act, whereby it is declared that: "The Parliament and Government of Canada have all powers necessary or proper for performing the obligation of Canada or of any province thereof, as part of the British Empire, towards foreign countries, arising under treaties between the Empire and such foreign countries." And the Privy Council, on appeal, in 1924, upheld the claims of the Dominion in virtue of that section, and declared the British Columbia legislation *ultra vires*.

Now there is a moral to be drawn from that case, and it is this: Each of the two great Federal Dominions in the British Empire, Canada and Australia, in claiming the exercise of a treaty-making power, will find themselves confronted in their relations with their constituent provinces or states with much the same difficulties as the British Government, in the exercise of the treaty-making power, has had to encounter with the Dominions themselves. They will be up against the claims to autonomy of their own provinces and states. That will be a most educative experience, and it will make for a healthy caution on the part of the Dominions in not pressing their treaty-making claims too far. There was a most instructive case on this point in the Supreme Court of Canada in 1925 known in the Canadian law reports as "*In the matter of legislative jurisdiction over hours of labour.*" It is extremely significant of the limits set to Dominion status in international relations. The Dominion of Canada, which, as you all know, has a seat in the Assembly of the League of Nations and deals with its secretariat direct, had given its assent at Geneva to a convention for the international regulation and limitation of hours of labour. But it is one thing to give assent to a convention; it is quite another thing to give legislative effect to it. And the Canadian Government proceeded to interrogate the Supreme Court as to whether the Canadian Parliament had power to enact legislation giving effect to the convention. The answer of the Supreme Court was: "No! Such legislation would involve interference with property and civil rights, and these are matters exclusively entrusted, under the Federal Constitution of Canada, to the Provincial Legislatures." The significance of that decision needs no further emphasis from me. But you will see from it that, to some extent, and I admit with some considerable qualifications, each of the two Federal Dominions within the Empire is a kind of microcosm of the British Empire itself, to the extent at least that it is vexed by the same problems as beset the Empire at large of reconciling diversity and unity.

I would like to have said a word, but I have not the time, about a tributary to the main stream of the Privy Council's jurisdiction. I mean the jurisdiction which it exercises, not over British Dominions, but over those protectorates, mandated territories, consular courts, which are not situate within British territory at all, places over which, as it was well said in *The King* v. *Crewe*, the Crown has lordship without ownership. That would have involved a discussion of that much misunderstood term an "act of state," i.e., an act of the Executive in respect of which a person aggrieved has no remedy in the courts. It has no place whatsoever in our own constitutional law—in other words, the British Government can never plead as against a British subject, nor even, since the recent House of Lords decision in *Johnstone* v. *Pedlar*, against a resident alien, that it is above the law. But in the protectorates things are very different. There you have, as Lord Justice Farwell said, a "Parliamentary despotism," in other words, despotic powers of the executive—the British commissioners, residents, etc., conferred on the Crown by the Foreign Jurisdiction Acts. The writ of *Habeas Corpus* (I think there can be no doubt about this) does not run there. Only last year a case of supreme importance illustrating the general doctrine came before their lordships from Swaziland. It was a question as to the power of the High Commissioner to extinguish by Order in Council the native title, the usufructuary rights of native tribes, over their immemorial lands. The Privy Council decided that the native title was extinguished. With all respect to their lordships and with great respect to our Chairman, I do not like their decision in that case. Challenge it I will not, respect it I must. I must take comfort from the fact that their lordships would never come to any such conclusion in the case of a British Colony, as distinct from a British Protectorate, and I recall with lively satisfaction the judgment of their lordships that in the case of another African territory, namely, Nigeria, which is a colony and not a protectorate, they upheld the native title in these memorable words: "As the result of cession to the British Sovereign by former potentates, the radical title is now in the British Sovereign, but that title throughout is qualified by the usufructuary rights of the native communities."

To sum up—well, I think in spite of Maitland's pessimism about our wanton neglect of a *theory* of the Empire which would satisfy jurists, we need not despair. I am not a jurist—I am a practising lawyer—and juristic problems do not worry me. Their lordships of the Privy Council are—I should say have been—great practising lawyers, lawyers the greatness of whose practice excites at once my admiration and my despair, and with the instinct for realities which the practice of the law gives, they have deliberately avoided any theory about bodies politic in the Empire. They have taken the law of the Crown as they found it and applied it, with infinite tact, flexibility and resource, to each problem as it arose without even attempting those abstract generalisations so dear to the doctrinaire. It is our English way. In that respect we are the despair of jurists, I mean foreign jurists—for jurists are a tribe who appear to flourish more on foreign soil than on our own. A little while ago I met a distinguished German jurist over here, Dr. Paul Barandon, and he said to me: "I was told the other day that under your constitution the Archbishop of Canterbury is a member of the Board of Trade—it was so illogical that, being in England, I felt sure it must be true." Well, I have lately made a dusty pilgrimage through the pages of foreign jurists, Belgian, French and German, to see what they have to say about the British Empire. You will be interested to hear that they almost unanimously arrive at the conclusion that it does not exist. It does not exist, they say, because there is no place to be found for it in any recognised categories of jurisprudence. It is, like the Englishman himself, hopelessly illogical. But, like the Englishman, it is very practical—it *works*! And one of these jurists, Professor Rolin, after calling our Empire "a Tower of Babel," is moved, despite himself, to call it "this masterpiece of political organisation"—"*Ce chef d'œuvre de l'organisation politique.*" One may set that against the somewhat malicious satisfaction of a German jurist, who, in a very recent book on the "British Empire" (*Britisches Weltreich*), in speaking of the recognition by the Treaty of Versailles, or rather by the covenant incorporated in it, of the right of our Dominions to separate representation in the League of Nations, says:—

> "This is a ridiculous, an untenable position. The Dominions can now summon the authority of the League to act against Great Britain, their own motherland. The British Empire has ceased to be a *Bundesstaat*. The Treaty of Versailles did not merely destroy the German and Austrian Empires, it destroyed the British Empire. The British Empire as a world-empire is no longer threatened by disruption—it is already politically disrupted."

Well, I think we can survive the inexorable deduction of the German professor, and leave him to commence in his study at Gottingen a large and exhaustive book on the "Decline and Fall of the British Empire." I think it—I mean the Empire, not his book—will survive him.

The CHAIRMAN (Viscount Sumner): Ladies and gentlemen, before you separate will you allow me your permission to express to Professor Morgan, along with mine, your great sense of the satisfaction and pleasure which we have all experienced in listening to his most interesting and instructive lectures, lectures which are not only a signal example of what can be done by the occupant of the chair which he adorns, but which also, I think, we shall all agree, will constitute a permanent addition to the lore and literature of the Privy Council. (Applause.)

I think it is the practice on these occasions for the Chairman not to allow the audiences to break up before he has inflicted upon them a few further words of his own. (Hear, hear.) But I have heard much that was most interesting about the Privy Council, and something that was new. I have twice been tempted by Professor Morgan to correct him if I thought he was wrong, but I am much too old to rise to flies of that kind, and I have only one thing that I should like to add upon the subject about which he has been speaking. The work which is done by the Privy Council is, as you have heard, most varied, and in many respects very arduous. If, as I am glad to understand from his lectures, the Judicial Committee of the Privy Council is on the whole conceived to have done that work to the satisfaction and benefit of the litigants, and of the British Empire, I think it is only right to say that it could not have been done, certainly it could not have been done satisfactorily or without superhuman toil, if it were not for the assistance which is daily and every day given to their lordships by the professional gentlemen who practise before them.

The appeals come, as you know, from all parts of the world; they involve a consideration of Acts of Parliament, of rules and regulations, of customs and of codes of the most various kind; and to this a body of lawyers trained in the British Isles have to bend themselves as best they may. Fortunately, with those cases there come advocates from foreign lands, often born in those lands, often, at any rate, having practised there; and with the assistance of the gentlemen who have been trained and who practise in England, they devote themselves to a preparation of the cases, which the members of the Privy Council have learned to rely upon with almost implicit faith. We know from experience that our confidence is entirely due to those who practise before us, and that confidence we know, will not be abused. We are grateful for it, and I think that no discussion of the work of the Privy Council would really be complete without a recognition which is much more than formal, of the debt that we and the public also owe to all classes of professional gentlemen who are engaged in the preparation and the arguments of the appeals. (Applause.)

The PROVOST: Ladies and gentlemen, before we separate, it is my pleasure to convey to Lord Sumner, in the name of the College, our pleasure at having him among us this afternoon, and our thanks to him for taking the chair. I invite you to join in that expression of pleasure and thanks. (Applause.)

(*Concluded.*)

Court of Appeal.

Leyton U.D.C. *v.* **Wilkinson.** 23rd February.

JUSTICES — PRACTICE — RECOGNIZANCE — APPEAL — APPELLANTS A CORPORATION—RECOGNIZANCE ENTERED INTO BY CLERK—RECOGNIZANCE WRONG IN FORM—GOODS AND CHATTELS OF CORPORATION NOT BOUND—SUMMARY JURISDICTION ACT, 1857, 20 & 21 VICT. C. 43, S. 3—APPEAL FROM DIVISIONAL COURT—JURISDICTION TO GIVE LEAVE—SUPREME COURT OF JUDICATURE (CONSOLIDATION) ACT, 1925, 15 & 16 GEO. 5, C. 49, S. 31.

Where a district council or a corporation desiring to appeal from a decision of justices, authorised the clerk to enter into a recognizance to prosecute the appeal, a recognizance which was entered into by the clerk in his own name in £100 to prosecute the appeal, such sum to be levied on his own goods, chattels and property should he fail to do so, and which did not show that it was entered into on behalf of the council or corporation, and that it was not their property which was made liable, did not satisfy the requirements of s. 3 of the Summary Jurisdiction Act, 1857.

Decision of the Divisional Court, 70 SOL. J. 1069, *affirmed.*

Held, also, on a preliminary objection to the appeal, that nothing in the Supreme Court of Judicature (Consolidation) Act, 1925, s. 31, deprived the Divisional Court of the right to give leave to appeal to the Court of Appeal.

Appeal from the Divisional Court, 70 SOL. J. 1069, on a case stated by the justices for the Becontree Petty Sessional Division of Essex. The question was whether a district council or a corporation could enter into a recognizance by its clerk to prosecute an appeal from a decision of justices, and whether

a recognizance entered into by the clerk of the council or the corporation was sufficient. The appellants, the Leyton Urban District Council (now a corporation), desired to appeal from a decision of the justices, and they gave authority to the clerk of the council to enter into a recognizance. The clerk entered into a recognizance as follows: "Be it remembered that on the 26th day of May, 1926, John Atkinson, of Town Hall, Leyton, Clerk to the Leyton Urban District Council, personally came before me, one of his Majesty's Justices of the Peace for the said County and acknowledged himself to owe to our Sovereign Lord the King the sum following, namely, the sum of £100 to be levied on the several goods and chattels, lands, and tenements if he the said principal fail in condition hereon indorsed," which was that he should prosecute without delay such appeal, and to submit to the judgment of the superior court and pay such costs as may be awarded by them. When the appeal came on before the Divisional Court, a preliminary objection was taken by counsel for the respondent that the recognizance was personal and did not bind the council or corporation and was therefore insufficient as it did not comply with the requirements of s. 3 of the Summary Jurisdiction Act, 1857, which provided as follows: "The appellant, at the time of making such application and before a case shall be stated and delivered to him by the justice or justices, shall in every instance enter into a recognizance . . . conditioned to prosecute without delay such appeal, and to submit to the judgment of the superior court and pay such costs as may be awarded by the same . . ." The Divisional Court upheld the preliminary objection. The recognizance had been entered into by one man, John Atkinson, who employed language referring to himself, and nowhere spoke on behalf of the council, when by the use of suitable words it would have been easy to do so. The recognizance did not purport to bind the property of the appellants and therefore did not comply with the requirements of the section. The Leyton Corporation appealed. On the appeal coming on another preliminary objection was taken by the respondent's counsel, who referred to s. 31 of the Supreme Court of Judicature (Consolidation) Act, 1925, which provides as follows: "(1) No appeal shall lie . . . (*d*) from the decision of the High Court or of any judge thereof where it is provided by any Act that the decision of any court or judge the jurisdiction of which or of whom is now vested in the High Court, is to be final." This preliminary objection was overruled and the appeal was heard.

BANKES, L.J., in giving judgment, said that the result of the clerk appearing before the justices was that a form of recognizance was drawn up in formal form, and that recognizance was manifestly insufficient as a recognizance entered into by the clerk on behalf of the council. His lordship referred to *Curtis* v. *Kent Waterworks*, 1827, 7 B. & C. 314; *Regina* v. *Manchester Corporation*, 1837, 7 Ell. & B. 453; and *Boaler's Case*, 1895, 59 J.P. 536, and went on to say that all over the country recognizances were accepted on behalf of corporations who were desirous of appealing. So well was the practice established and accepted, that people had not apparently troubled to think out what was the right form in which a person should enter into a recognizance on behalf of a corporation, and, as in this case, they took the common form, which was the form applicable, not to a person entering into a recognisance on behalf of a corporation, but a form of recognizance by a person entering into a recognizance on his own behalf. The appeal failed.

SCRUTTON, L.J., and ATKIN, L.J., concurred in dismissing the appeal. Appeal dismissed.

COUNSEL: *R. M. Montgomery*, K.C., and *William Allen*, for the appellants; *Sir James O'Connor*, K.C., and *G. W. H. Jones*, for the respondent.

SOLICITORS: *Sharpe, Pritchard & Co.*, for *John Atkinson*, Leyton, for appellants; *Appleton & Co.*, for respondent.

[Reported by T. W. MORGAN, Esq., Barrister-at-Law.]

Societies.

The Law Society.

FINAL EXAMINATION.

The following candidates (whose names are in alphabetical order) were successful at the Final Examination, held on the 14th and 15th March, 1927: Francis Hamp Adams, Harry Bainbridge, Raymond George Harding Banbridge, William Henry Barnes, Stanley Clifford Baron, LL.B. London, Benjamin Brian Silverwood Barraclough, James Edward Black, LL.B. London, Albert Edward Buckle, LL.B. Manchester, Harry Alfred Casteldine, Harold George Theodore Christians, Richard Clegg, Myer Cohen, Algernon Percy Collett, Farra Robin Aikman Wiseman Conway, B.A. Oxon., Arthur Eustace Coveney, Raymond Dudley Crump, Ronald Lindesay Griffith Davies, Cecil Bibby Denny, Anthony Francis de Reya, LL.B. London, George Rodwell Drake, Alexander Robert Drummond, Henry Speechly Elderkin, Walter Alfred Fisher, Harry Arthur Fowler, Douglas Walter Gaskell, LL.B. London, Cyril Peter Grobel, Reginald James Gwynne, David Haigh, William George Harrison, Louis Albert Hart, George Hartley, William Leslie Tyers Harvey, LL.B. London, Ronald Haye, Nevil Frederick Henlé, Cyril Highway, Ronald Brockett Holden, Roy Engelbert Horley, Donald George Cox Howman, Arthur Silverwood Johnson, Frederick William Jones, Thomas Benjamin Jones, Henry Newell Jordan, B.A. London, Muriel Lefroy, M.A. Cantab., William Ewart Liversedge, LL.B. Leeds, Harold Claude Lloyd, Douglas John Macbeth, Harold Walter Meaby, Edward Warner Moeran, Malcolm Harding Moss, Lawrence Mulcahy, Eric Neville Neave, Frederick William Whittall Oakley, Thomas Henry O'Connor, John Percival Parry, Mark Guy Pearce, Charles Michael Ridley Peecock, George Tracy Phillips, Walter Trayton Piper, William Robert Price, Ronald James Pritchard, Edward Tucker Ray, Frank George Reeves, Francis Cuthbert Eugene Rendall, B.A. Wales, George Foster Rogers, Philip Granville Sharp, Alan Shaw, B.Sc. Manchester, Reginald Alfred Shorter, Montagu Vazie Simons, Frank Joseph Sorrell, Frank Henry Spark, Charles Frederick Stuart Spurrell, James William Stirk, Nellie Stockdale, Kenneth Elwood Streat, Brian Wilberforce Swabey, Geoffrey Herbert Syrett, Joel Tarlo, Roger Edward Laugharne Thomas, Samuel Dunstan Thomas, William James Thomas, Leslie Freeman Tucker, Edward Lionel Twycross, Eric John Vardon, Philip Ollerenshaw Walker, B.A. Cantab., Dennis Cecil Whittington Walsh, William Charles West, Alun Williams, Geraint Lloyd Williams, Henry Ellis Williamson, Geoffrey Charles Willis, John Wilman, LL.B. Leeds, Sidney Wood, Arthur Henry Windridge Wragg, LL.B. Manchester, Francis Weddell Yates, B.A. Oxon., George Henry Youden.

No. of Candidates, 126. Passed, 95.

The Council of The Law Society have awarded the following prizes: To Stanley Clifford Baron, LL.B. London, who served his Articles of Clerkship with Mr. Herbert Baron, of London, The Sheffield Price (founded by Arthur Wightman, Esq.), value about £35; and The John Mackrell Prize, value about £13.

INTERMEDIATE EXAMINATION.

The following candidates (whose names are in alphabetical order) were successful at the Intermediate Examination held on the 16th and 17th March, 1927. A candidate is not obliged to take both parts of the examination at the same time.

FIRST CLASS.

Norman Frank Boyes, Edgar James Chennells, Morris Cohen, Harry Bland Connell, Richard Henry Middleton, Francis John Morse, Thomas Gimson Pickard, Cecil John Turney.

PASSED.

Reginald Ager, Alfred Sydney David Albert, Clara Maule Aldred, Arthur Mason Amery, Lawrence Graham Appleby, Arthur Hill Askew, Leonard John Aylett, Claude Cecil Barker, Frank Alfred Barnes, Gerald Losh Beaty, Arthur Bond, George Bond, John Petchell Bonney, Nancy Margaret Brown, B.A. London, Ronald Wait Brown, William Clarke Carter, Walter Coombs, Richard Power Coulson, Frederic Bernard Crofts, Eric Dodds, Louise Margaret Elder, Isobel Lettice Etcson, John Eric Fishwick, Reginald Charles Garrod, Cuthbert Humble Gibson, B.A. London, John Hugh Cecil Godfrey, Ernest Harley Gough, B.A. Cantab., Richard Clarence Halse, B.A. Cantab., Walter George Hammond, Edith Alice Hart Geoffrey Hext Harvey, John Heron, Albert Robert Hughes, Alfred Vivian Woodland Hunt, B.A. Cantab., Stanley Albert Jarrett, Lawrence Elmore Jones, David Kemsley, B.A. Oxon, Harry James Kendrick, John Knott Albert Still Lomax,

Charles Basil Lowe, James Peter Macdonald, Arthur Meaden Maslen, John Richard Mawer, Edmund Philip Merritt, Edward Noble Miller, Ian Gilbert Mitchell-Innes, Cecil James Morgan, Evan Athan Morgan, Henry Francis Clive Morgan, Cyril Morris, Arnold Littlewood Nankivell, Ronald Digby Nelson, Reginald Parsons, Howell Lloyd Perkins, B.A. Oxon, Edward Dudley Pitman, Carlton Spencer Place, Veronica Mary Platt Plant, Robert Spence Watson Pollard, Christopher Herbert Renny Reeves, Gordon Rice, John Rigby, John Alan Robson, Lionel Rosen, Ernest Armstrong Rowlands, Edward Percy Rugg, Aubrey Leslie Sackin, Charles Ernest Kenneth Sargent, William Edward Saunderson, Frederick Scott-Miller, Nora Elizabeth Silverston, William Frank Stretton, Richard Stubbins, Edwin Gordon Sykes, Thomas Chambre Thompson, Bert Samuel Pamley Thurman, Edward William Tilley, Rowland William Usher, Rex Varley, James Walters, Theodor Magnus Wechsler, Percy Whitehead, Horace Wilkinson, William Nield Wilkinson, Ralph Macro Wilson, B.A. Cantab., Francis Hugh Lambart Wood, Lionel Richard Woolner.

The following candidates have passed the Legal Portion only: Myles John Abbott, Nathan Acker, Stanley Ackroyd, Barrie Adams, Robert Eric Andrews, Arthur Graham Anstice, Frances Mary Bache, Alan George Bainton, Ashley Swinburne Baxter, Cyril Edward Baylis, Harold Bedale, Ronald Henry Collingridge Bennett, George Arthur Blakeley, Edwin Broad, Cyril James Rapley Calsteren, John Colpoys Chambers, B.A. Oxon., Roger Chitty, B.A. Cantab., David Childs Clarke, Robert John Davies, Archibald Tunbridge Dixon, David Petrie Eggar, Ronald Armitage Elliott, Williams Daniel Evans, Henry Stanley Falconer, Kenneth Ernest Fisk, B.A. Cantab., Frederick Arthur Fletcher, Hubert Lawrence Fo len-Pattinson, Reginald Freedman, B.A. Cantab., George Edward Graham Gadsden, Margaret Maud Gibson, M.A. Durham, William Arthur John Gorringe, Charles Hall, George Victor Max Hamer, Victor Percy Harries, Paul Ivor Harries, Victor Hyde Hartley, William Hayward Haward, B.A. Oxon, Stanley Hëad, Raymond Albert Hipkins, Leslie Edward Hudson, Cecil Geraldine Price Hughes, Arthur Sackville Hulkes, Alister Robert Innes-Smith, John Cyril Jeremiah, Bernard Morris Jerman, Oliver Paul Ladyman, William Alexander Lavender, Victor Morley Lawson, Richard David Leigh, Alun Geraint Lewis, Ernest Conwil Lewis, Edward Russell Lloyd, John Embleton Craig Macfarlane, B.A. Oxon, Meadows Martineau, B.A. Cantab., Charles Howard Goulden Millis, Denis Moore, Raymond Johnson Moore, Peter Maurice Morgan, Victor Elias Moses, Maurice Francis Myers, Doris Lucy Oates, Bryan O'Connor, Harold Watson Osborne, Sidney Pearlman, William Morgan Jones Powell, Alan Westbury Preston, Ronald Baldwin Price, George Prince, Francois Edward Mortimer Puxon, Cecil Charles Reeve, Ronald Clive Reubens, Eric Cuthbert Pollock Richard, Evan Montague Richards, Geoffrey Lionel Robins, William Arnold Robinson, Louis Christopher Rowe, Gwilym Rhisiart Rowlands Robert Yeo Sanders, B.A. Oxon., Charles Hilary Scott, Alfred Edmund Hynam Sevier, Henry Heron Smith, Hubert Sogno, William Spring, Norman Webster Noël Stansbury, Francis Edward Stemson, George Norman Cyrus Swift, Eric John Temple, Richard Leonard Thomas, Bernard Clare Tippleston, John Alan Turner, B.A. Oxon., Charles Thomas Utton, Guy Alexander Wainewright, B.A. Oxon., Kex Milnes Walker, B.A. Cantab., Leonard Walsh, Ernest Joseph Ward, Kenneth Robert Webb, Arthur Edward Whiting, Frederick Whittet, John Phillimore Wild, John Llewellyn Williams, Richard William George Macgregor Wilson, Frank Noel Wingent, Geoffrey Charles Henry Woolston, John George Wynne-Williams.

No. of candidates, 296. Passed, 199.

The following Candidates have passed the Trust Accounts and Book-keeping Portion only: Henry Washington Airey, Kenneth Hewit Mooring Aldridge, Roger Brett Asplin, B.A. Cantab., John Evans Atkinson, Alan Phillip Gothard Baker, B.A. Cantab., George Edward Baker, Gilbert Baker, Edward Vyvyan Brice Bartlett, Malcolm Weatherley Beale, B.A. Cantab., Thomas Hickman Achurch Beetenson, Douglas Edward Rawson Bellamy, Marion Graeme Billson, B.A., LL.B. Cantab., William Herbert Bishop, Guy Stewart Blaker, B.A. Cantab., Alfred Norman Bonwick, Denis Lingard Botham, Arthur Roy Boucher, William Samuel Sandes Boxwell, John William Pickering Boyd, Denis Harold Brabner, Francis Cedric Brasher, Joe Brearley, Ronald Wilson Bristow, LL.B. London, John Clifford Brook, John Francis Brown, Nevison Brown, Frederick Chandos Bryant, B.A. Oxon., George Bull, Patrick Gerald Roberts Burford, B.A. Oxon., Percy William Burroughs, Wilfrid George Burrow, John Arthur Chatterton, John Granado Chester, Richard Arthur Harold Clyde, B.A. Oxon., Herman Joseph Bond Cockshutt, Gilbert MacCallum Coltart, John Cookson, William John Cornish, William Thomas Cox, Thomas Edward Crarer, Fred Collins Crawley, Frederick Balmer Creak, LL.B. Liverpool, John Stuart Crook, Robert Basil Crust, Stanley Currington, B.A. Cantab., William Joseph Cuthbert, Basil Robert Davies, David Emlyn Davies, Jethro Owen Davies, Laurence George Derrick, Ethel Maude Dolbey, M.A., LL.B. Liverpool, Reginald Joseph Dromgoole, Ronald Moore Dutton, Edith Mabel Ebsworth, Charles Albert Edward Eley, LL.B. London, Charles Edward Murray Elliott, B.A., LL.B. Cantab., Alick Charles Davidson Ensor, Owen Evans, B.A. Oxon., Horace Kingsley Evershed, John Duckett Floyd, B.A. Cantab., Arthur Brutton Ford, Richard Gover Ford, George Rundle Washington Fox, Claud Odell Fryer, Anthony Ward Gadsden, William Graeme Galbraith, B.A. Oxon., James Gardner, Howard Alfred Gibson, Wilfred Forster Gibson, B.A. Cantab., Owen Wynne Griffith, George Austen Prescott Griffiths, B.A. Cantab., Henry John Hallam, Hedley John Hargreaves, Alfred Rees Harris, Denis Cuthbert Harward, Arthur Henry Hepburn, James Alfred Hines, Edgar Herbert Hiscocks, George Hodgson, John Fountaine Hopkinson, B.A. Oxon., Richard Cairns Hubbard, Aled Owen Hughes, B.A. Oxon., Edward Arthur Milbourn Humphery, John Everard Hurley, Elias Hurwitz, LL.B. Leeds, Wilfrid Dick Hutchings, Robert Henry Proctor Hyde, Leslie Fleming Ingham, Arthur Edward Isemonger, Arthur Ralph Jackson, Edward David James, B.A. Oxon., Arthur James Willmott Jenkins, Arthur Dillwyn Ffoulkes Jones, George Oswald Jones, Sidney Philip Jones, Margaret Ruth Gaulter Kean, Julius Israel Kelly, John Knape, Harold Guilford Lewis, John Mansel Mayer Lewis, Walter Vernon Morgan Lewis, Harold Arthur Liquorish, Samuel Ronald Holden Loxton, B.A. Oxon., Francis Arthur Luke, Bertram McCall, B.A. Cantab., John Makepeace, Kathleen Sylvia Mallam, B.A. Oxon., George James Platel Marshall, M.A. Cantab., Richard John Tinling Marston, Evelyn Bertha Martin, John Sydney Menneer, Julan, Michaelson, Nelson Leslie Mitchell, David Morris, George Haynes Murray, B.A. Oxon., Thomas Evan Naylor Mylchreiest B.A. Oxon., Richard Alfred Nathan, John Robinson Nicholson, Frederick George Owen, Leonard Owen, William Henry Jarvis Parish, Oscar Sidney Pearson, Beauchamp Stuart Pell, B.A. Cantab., Samuel Watson Perkins, Daniel David Phillips, Douglas Haultain Phillips, B.A. Oxon., John Fenton Ratcliffe, George Edward Reed, Albert Henry Rendle, Philip Sidney Rennison, William Morley Reynolds, Richard Compton Rickett, Edward Alexander Keane Ridley, B.A. Oxon., Sidney Strickland Robinson, Herbert Walton Roberts, Herbert Anthony Ross, William John Rowlands, Reginald Purvis Sangar, B.A. Cantab., Gerald Hole Seldon, Noël Benjamin

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No. of Candidates, 326. Passed, 274.

In Parliament.

Questions to Ministers.

RENT RESTRICTION ACT.

Sir K. Wood, Parliamentary Secretary to the Ministry of Health (Woolwich, W.), informed Mr. Gibbins (West Toxteth, Lab.) that before coming to a decision in regard to the Rent and Mortgage Interest Acts, all aspects of the question would be very carefully considered in the light of the many representations which had been received by the Government. Local authorities and other bodies would be consulted if necessary, but the time had not yet arrived when such a course need be considered.

EIGHTH INTERNATIONAL CONGRESS OF ACTUARIES. 27TH TO 30TH JUNE, 1927.

Permission has been granted by the court of the Grocers' Company for the use of the Grocers' Hall for the opening meeting of the Congress on Monday, 27th June next. The Rt. Hon. The Lord Mayor of London, Sir Rowland Blades, Bart. (M.P.), has promised to be present.

SPRING ASSIZE DATES.

The *London Gazette* of Tuesday last, the 5th inst., contained the following notice of the dates and places for holding the Spring Assizes in substitution of the notice in the *Gazette* of 1st April:—

North-Eastern Circuit.—Mr. Justice Salter and Mr. Justice Greer, Monday, 2nd May, at Leeds.

Northern Circuit.—Mr. Justice Roche and Mr. Justice Branson, Monday, 25th April, at Liverpool; Saturday, 7th May, at Manchester.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Emergency Rota	Appeal Court No. 1.	Mr. Justice Eve.	Mr. Justice Romer.
Monday April 11	Mr. More	Mr. Hicks Beach	Mr. More	Mr. Jolly
Tuesday .. 12	Jolly	Bloxam	Jolly	More
Wednesday . 13	Ritchie	More	More	Jolly
Thursday .. 14	Synge	Jolly	Jolly	More

Date.	Mr. Justice Astbury.	Mr. Justice Clauson.	Mr. Justice Russell.	Mr. Justice Tomlin.
Monday April 11	Mr. Bloxam	Mr. Hicks Beach	Mr. Ritchie	Mr. Synge
Tuesday .. 12	Hicks Beach	Bloxam	Synge	Ritchie
Wednesday . 13	Bloxam	Hicks Beach	Ritchie	Synge
Thursday .. 14	Hicks Beach	Bloxam	Synge	Ritchie

VALUATIONS FOR INSURANCE.—It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is generally very inadequately insured, and in case of loss insurers suffer accordingly. **DEBENHAM STORR & SONS (LIMITED)**, 26, King Street, Covent Garden, W.C.2, the well-known chattel valuers and auctioneers (established over 100 years), have a staff of expert valuers, and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, bric-à-brac a speciality.

The attention of the Legal Profession is called to the fact that the PHŒNIX ASSURANCE COMPANY Ltd., Phœnix House, King William Street, London, E.C.4 (transacting ALL CLASSES OF INSURANCE BUSINESS) invites proposals for Fidelity Guarantee and Court Bonds, Loans on Reversions and Life Interests. Branch Offices at Byron House, 7, St. James's Street, S.W.1; 187, Fleet Street, E.C.4; 20-22, Lincoln's Inn Fields, W.C.2; and throughout the country.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate 5%. Next London Stock Exchange Settlement, Thursday, 28th April, 1927.

	Middle Price 6th Apr.	Interest Yield.	Yield with Redemption.
English Government Securities.		£ s. d.	£ s. d.
Consols 4% 1957 or after	85 9/16	4 13 6	—
Consols 2½%	54¼	4 12 0	—
War Loan 5% 1929-47	102 1/16	4 18 0	4 19 6
War Loan 4½% 1925-45	95⅞	4 14 0	4 17 6
War Loan 4% (Tax free) 1929-42	100	4 0 0	4 0 0
War Loan 3½% 1st March 1928	99¼	3 11 0	4 17 0
Funding 4% Loan 1960-90	86⅛	4 13 0	4 14 0
Victory 4% Bonds (available for Estate Duty at par) Average life 35 years	91⅛	4 7 6	4 10 6
Conversion 4½% Loan 1940-44	95¾	4 14 0	4 19 0
Conversion 3½% Loan 1961	75 1/16	4 13 0	—
Local Loans 3% Stock 1921 or after	63½	4 15 6	—
Bank Stock	248½	4 16 6	—
India 4½% 1950-55	91¼	4 19 0	5 2 6
India 3½%	68¼	5 2 6	—
India 3%	59½	5 1 0	—
Sudan 4½% 1939-73	94	4 16 0	4 19 0
Sudan 4% 1974	84	4 15 0	4 18 0
Transvaal Government 5% Guaranteed 1923-53 (Estimated life 19 years)	80¼xd	3 14 0	4 12 0
Colonial Securities.			
Canada 3% 1938	84½	3 11 6	4 18 0
Cape of Good Hope 4% 1916-36	91½	4 7 6	5 2 0
Cape of Good Hope 3½% 1929-49	79½	4 8 0	5 1 0
Commonwealth of Australia 5% 1945-75	100⅞	4 19 0	5 0 0
Gold Coast 4½% 1956	95	4 15 6	4 17 6
Jamaica 4½% 1941-71	90	5 0 0	5 1 0
Natal 4% 1937	92	4 7 0	5 0 0
New South Wales 4½% 1935-45	87½	5 3 0	5 11 6
New South Wales 5% 1945-65	96¾	5 3 0	5 6 0
New Zealand 4½% 1945	95	4 15 0	4 18 6
New Zealand 5% 1946	102	4 18 0	4 18 6
Queensland 5% 1940-60	96½	5 3 6	5 4 6
South Africa 5% 1945-75	102	4 18 0	4 19 6
S. Australia 5% 1945-75	98½	5 1 6	5 2 6
Tasmania 5% 1945-75	100½	4 19 6	5 1 0
Victoria 5% 1945-75	100½	5 0 0	5 1 0
W. Australia 5% 1945-75	99	5 1 0	5 2 0
Corporation Stocks.			
Birmingham 3% on or after 1947 or at option of Corpn.	62¾	4 16 0	—
Birmingham 5% 1946-56	101¼	4 19 0	5 0 0
Cardiff 5% 1945-65	100¾	4 19 0	4 19 0
Croydon 3% 1940-60	68¾	4 7 6	5 0 0
Hull 3½% 1925-55	78¼	4 10 0	5 0 0
Liverpool 3½% on or after 1942 at option of Corpn.	72¾	4 17 0	—
Ldn. Cty. 2½% Con. Stk. after 1920 at option of Corpn.	51⅞	4 16 0	—
Ldn. Cty. 3% Con. Stk. after 1920 at option of Corpn.	62¼	4 16 0	—
Manchester 3% on or after 1941	62¾	4 15 6	—
Metropolitan Water Board 3% 'A' 1963-2003	62¾	4 15 6	4 16 0
Metropolitan Water Board 3% 'B' 1934-2003	64	4 13 6	4 15 0
Middlesex C. C. 3½% 1927-47	81½	4 6 0	4 18 0
Newcastle 3½% irredeemable	71¼	4 18 6	—
Nottingham 3% irredeemable	61xd	4 18 6	—
Stockton 5% 1946-66	100½	4 19 6	4 19 6
Wolverhampton 5% 1946-56	100	5 0 0	5 0 0
English Railway Prior Charges.			
Gt. Western Rly. 4% Debenture	80	5 0 0	—
Gt. Western Rly. 5% Rent Charge	98½	5 1 6	—
Gt. Western Rly. 5% Preference	92	5 9 0	—
L. North Eastern Rly. 4% Debenture	74⅛	5 7 6	—
L. North Eastern Rly. 4% Guaranteed	69½	5 15 0	—
L. North Eastern Rly. 4% 1st Preference	63½	6 6 6	—
L. Mid. & Scot. Rly. 4% Debenture	78¼	5 2 0	—
L. Mid. & Scot. Rly. 4% Guaranteed	74⅜	5 7 0	—
L. Mid. & Scot. Rly. 4% Preference	70	5 14 6	—
Southern Railway 4% Debenture	78¾	5 2 0	—
Southern Railway 5% Guaranteed	96	5 4 0	—
Southern Railway 5% Preference	90½	5 10 6	—

Continued from page xiv.

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